App

Previous References

Mr 153-28(1-5)

1934-35
(Mr)

File No 160-34

Serial Nos 1, 4

Letter References

Mr Misc 368 14

Mr 11-15, 1-7

Mr 11-36-14, 15, 16, 17, 18

Mr 92-29 (84-92)

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos three

Part B for

SUBJECT

Rules Regulating Taxation in the Minor Municipalities in the State

No L 7125 d 16 3 36

To The Superintendent Bangalore

WD 0807—GI B—22 500—2 8 35

Requests the supply of printed copies of the Rules

Serial No

Rules are to be drafted ... Municipal ... Central ... the ... Selected

Draft rules for the imposition assessment collection of taxes in Minor Municipalities have been framed under sections 62, 63, 64, 65, 66 & 70 of the Bihar Minor Municipalities regulations 1933 and are submitted herewith

2. They will be got typed in the first instance

Govt Press Patna 18/12/34 AN/18/12 ... 3 typed ... the typing section ... the matter ... (Typ see n c AN/19/12)

4 AN 19/12

Typed draft of the rules duly compared is submitted

5 The Law Section may be consulted about their ultra vires

6 1/12/34 AN/1/12 Under Chapter VI of the Minor Municipalities Regn, rules for the imposition assessment of taxes in Minor Municipalities have

WD 019 5—GPB—22 500—12 6-34

be framed by Govt for the guidance of the Municipal Councils At present the rules issued with Notification no R 6319-Mc-81-19-6 dt 25/11 1920 continue in force pending the framing of rules under the new Regulation

The new rules proposed will be applicable to all Minor Muni Councils superseding the rules of 1920

2 Before adopting the draft rules, it seems advantageous to consult the Dyrem of Dts thereon and obtain their suggestions if any After their opinions are received the rules may be finalised in the new section and then issued No previous publication of the rules is necessary

3 If the above proposal is approved the draft rules may be sent to the Press for being set in type & sending 150 or 20 copies so that copies be sent in convenient form to the Dyrem Time for a month may be given to the Dyrem for furnishing their views

For orders

Dev Secy

1.0 Papers returned to be taken accordingly

MM 24/12

MM 29/12 Govt Press

Draft sent to the Govt Press

4/1/33 MM 5/1/33

12 Issued for 5/1

Letter no 4661 dt 7/1/33

Proof received 13/1/33

F 28/36 9.19

General and Revenue Secretariat | File No. - of 193 | [Adm] F III–2

Serial No	
13	A draft to the ... calling for them ... before 15-3-35 is put up for approval (Printed copies of the draft rule were received today) 15/2/35
	14) Yes 15/2
	Issued vide L 56/3/35 dt 15/2/35
157 / 35	From The D.C. Kolar District
191 / 21	... no objs as C. 227/35 dt 18/2/35
	Replies that the draft rules are suitable
	15) Replies from other Dists will be awaited
161 / 35	16) Yes 16/2
517 / 37	From 4/2/35 the Dcs of Blre, Hassan, Kadur, Shimoga, Tumkur.

TYPING SECTION 18 FEB 1935

4:15:47/21/4757

File No 160 of 1934/35 — General and Revenue Secretariat

*Furnish their opinion on the draft taxation rules for municipalities in the State

67 Replies have been received from all the DCs and are submitted for perusal

18 They will be tabulated and returned with the modifications suggested, in the rules for consideration within a week

19 MM 4/5

*Done 8/5/35

20 The opinions are summarised below —

1 Kibale District — The draft rules are neutral

2 Kasese District — Do

3 Mbarara " — Do

4 Fort Portal " — Do

5 Hoima " The rules are suitable, But rule 16 on pages 9 of the draft rules provides for articles liable to octroi being retained in the Bonded Warehouse for one week. It may be changed to "24 hours" for reasons

6 Bangalore dist — The rules are suitable & certain modifications are suggested they are most of a verbal nature & are incorporated in the rules in general

7 Mysore dist - The rules are suitable - The D.C. has himself answered the points raised by the several rules they are all mostly of a verbal nature

8 Chitaldrug dist — The rules are suitable may be adopted certain modifications in respect of the other collection rules are suggested they will be adopted in the rules

21) The Local audit staff of the Comptroller's Office conduct the audit of accounts of these villages every year it is necessary to obtain the Comptroller's views on all the rules in general and particularly with refree to the rules in chapter X (Records of Dues) as to how far they are in Conformity with the existing practice

NOTE—Contn Sheet

Draft rules re deduction on timber logs in the State

4751/L&A 4751

File No 160 of 193 4751 General and Revenue Secretariat

Whether they are adequate or otherwise whether they require change or modification and if so, in what respect the file may perhaps be referred to the Mines Committee for favour of opinion

from 4/6/35 BV 4/6

22) The Comptroller Mysore Cashew supported unofficially as above + 7197 576/35

Dewdney) 5/6 12/6 5/6

23) Forwarded with Compliments to the Comptroller to the Govt of Mysore for favour of opinion very early. By order A Sucar Rao for Secretary to Govt for Development 926/8M B 15/6 15/6 LAD 048 D

from 255-35 & 4-6-35

No 1101/Fit 7/8/35

U O No 50/LAD dated 7-8-35

Returned with compliments

2 Some of the draft rules are not in accordance with those in Municipal Account Manual The necessary alterations are noted in ink in the printed copy of the draft rules and reference to the rules in question quoted In addition, the following remarks are called for -

(a) - Under draft Rule 20, refund of Octroi duty can be given on all goods which are exported

475-1/Leg 475-1

within three months, whereas under rule 152 of M A M , it can be given only on cloth Allowing refunds on all goods, will involve increased work which may not be capable of being satisfactorily copied with by the limited staff available in the case of small Municipalities It is probably with this view that refund was restricted to export of cloth only It is for consideration of Government if the ~~rule~~ word "cloths" should not be substituted for "goods" in line 2 of this rule

(b) No provision is made in the draft rules for the levy of Octroi on goods imported by Railway and for the prevention of smuggling in such cases ~~Similar~~ Simple rules on the lines of Rules 118 to 124 of M A M seem to be neces ary for these minor Municipalities also

(c) In view of the proposed Road traffic and taxes bill, now under consideration, certain changes in the rules in Chapter IX are necessary, to exclude Motor vehicles from the purview of these rules

Comptroller

CV

25) A draft incorporating the suggestions made by the D C S in the Campbells as above is put up

NOTE—Contn Sheet

Draft rules for taxation on motor vehicles in the State

1269/35

Fle No 16 4751/ of 193 4-39 General and Revenue Secretariat

In regard to the changes to be effected consequent on the passing of the Mysore Road Traffic & Taxes Regulation, the omissions required in schedule IV & V are made in respect of motor vehicles. The Prohibition Branch may be consulted as to the changes if any to be made therein & the rules under the respective chapters. Thereafter the file may be sent to the Law Section for scrutiny. As the chapter I has been added from to make the rules full clear

25/8/35 MM 26/8

26) For favour of remarks with reference to A and on the rules generally

1

Advocate, Law Officers MM 27/8

2 27)

3 This may perhaps be sent in the first instance to the Spl Officer for favour of suggesting any additions or alterations to the rules proposed

Law 49 MM 27/8

4

5 TSD 29/8 28) For favour of suggestions of any rules for levy of taxes on vehicles & tolls

Spl Officers MM 30/8

29)

(1) I would suggest the addition of a rule to Chap IX providing

126733

IV A rules added to file 20/9/35

added to file 20/9/35

added to file 20/9/35

levy of Vehicle taxes on motor vehicles This will be in accordance rules Sect 31 of the RD Jt Taxes Regn This may also be shown under exemptions in Sch IV

(2) Under rule 7 of Chap X may be specified the following classes of exemptions from tolls -

(a) Tolls on motor cycles & cars which are subject to a vehicle tax under Schedule II A of the RD Jt Taxes Regn

(b) Tolls on motor cabs which have been compounded for tolls under Sch IV A of the above Regn

(c) Tolls on other motor vehicles which may be exempted from payment of such tolls by rules framed under RD Jt Taxes Regn

(d) Motor Buses subject to mileage cess under Schedule II D of the Regn

(e) Motor Lorries exempt from tolls of particular municipalities under Schedule II B of the RD Jt Taxes Regn or rules made thereunder the Regn

NOTE—Contn Sheet

File No of 193

General and Revenue Secretariat

3) Schedule IV Class Draft Rules under item "For every other vehicle when specially used every palanqueen and every trailer attached to a motor car" the words underlined should be omitted

Letter from 20/9/35

Levies exemptions.

4) Schedule V Items 1 to 3. These prescribe the rate of tolls leviable on motor vehicles and should be rehamed & not labelled as proposed Tolls may be levied by Municipalities on the following classes of motor vehicles

Added to under Sch V vide letter dt 20/9/35

(I) A motor cab whether has not compounded for all tolls

(II) Motor Lorries Kept outside the municipality

(III) Motor Buses plying as those of a purely urban service on which only a service fee and no mileage fees has been collected levied

(IV) Motor cars of visitors & motorists from outside of Mysore

Serial No.

Accordance of taken Regulation as amended at present these are subject to tolls unless a temporary rate contemporary both Vehicle Tax & Conference fee is fixed by forthcoming

There are however [illegible] cases in which municipalities may have to impose taxes in cases covered. The clause may therefore be reframed)

Asst Secy Law
W/C

31/8/87

30) The revised rules seem to be in order and may be adopted

Last examine the other rules & note

TSO info 31) The suggestions of the Commissioner are worth being adopted

Asst Secy Law
Worth Comptr

32) Please incorporate the suggestions in the rules & resubmit

33) Many misconceptions have been the respective places in the rules

34) Submit to the Govt

for Secretary Pleasure

757

File No 160

General and Revenue Secretariat

approval as it is necessary
get a clean copy before issuing
print. The corrections on proofs
are too many to admit of verification
& scrutiny.

Sd
2/9/35.

Sd for perusal before issue

Sd 2/9

Sd

36) Issue Sd 3/9

Issued No 2 2-365 Dy 1/10/35

SEP 1935 4-30 EVENING

37) One copy of the proof received corrected & put up.
If approved, a further copy of (clean) proof will be obtained after the present copy is scrutinized & passed

Sd 18/11/35 Sd 18/11/35

39) The Press manager has already been asked to supply Cost Printing. Some further corrections are necessary in the proof

Sd 25/11

40) Draft letter is put up

41) Issued Sd 4/12

Sd 3/11/35

2 4,266 Dy Dec 1935

Press

Sd 6/12/35

XX

42) I want to know when copies of the clear proof copies of the Taxation Rules of Nuwara Eliya have been received from the Press

Note the Correspondence sent to the Press and the reminder

23 DEC 1935

43 Submitted the file with a draft reminder

Issued vide D 4797 of 26/12/35 to Author

44 Received the proof

45) The proof received from the Press is Corrected & submitted

17/1/36

NOTE—Contn Sheet

Taxation Rules for E & O | The Mysore in the State

File No | of 233 | General and Revenue Secretariat

4[b Please see paras 6 & 10 supra -

4[7 The Draft rules were sent to the Dy Com of Hrs for opinion, and on receipt of their opinion & suggestions the rules were sent for remarks to the Comptroller, Law Secy - and the Inspection Branch (Spl Officer, Motor Vehicles Rules)

4[8 All the suggestions received were have been incorporated in the Draft rules, the final copy of which is submitted for approval - (As noted already the new rules supersede the rules & orders which are now in force)

Dy Secy) Asst 18/1

Secy (Revenue)

MW 27/1 for 27/1

The Asst Secy may please speak to me

Mee 30/1/36 MW 1-2

Rule 17 of Chapter X (Toll Rules) has been recast as directed by the Member Consequential Corrections have also been made in Schedule V of the Rules, in consultation with the Special Officer (Mr Rangachar)

II Member) Asst

Mee MW 11

Mr Asst the rules may now come

1/2

OFFICE OF HE SECOND MEMBER OF C 8 FEB 19 No 5998

Taxation Rules for Municipalities

2636

General and Revenue Secretariat | File No 160 of 1934-35 | [App F III—2

Serial No 4

To
the Compiler, M/S
no L 6125 Dt 12-2-35
notifies the rules relating to taxation in the Municipalities in the State
A circular letter to the Dists is putup for approval as personally directed

Sd/-
19/7/36

Please see the draft typed

Sd/-
21/7

Typed draft is putup for consideration

Sd/-
25/7/36

Dy Secy)
Rules approved

Sd/-
27/7

Sd/-
27/7

Sd/-
8/8/36

Issue

Sd/-
8/8

the D. C's of Dists
no L 6932-34 Dt 12/8/35
issues certain instructions in regard to the enforcement of the Municipal Taxation Rules
to the Compilers & Revenue Curr

WD OJ 94—GPB—80 000—18 7 35

no L 6940 to 6941 Dt 12 8 36

Sds Copy of rules

NOTE.—Contn Sheet

Taxation Rules — [illegible]

2836/2

File No	of 193	General and Revenue Secretariat

A dft to the Supdt, Govt Printing requesting the supply of the printed copies of the rules as printed proofs

for MV
13/9/36

Issue
MV
14/9

Issue 5 nos 2 7125 2916/9/36 -

Pd
A
for MV
11/9/36 17/9

MV
Supdt
17/9/36

G R S G/33]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

re 160-34-1 Erie Rules
L 4661 Erie Rules
To 9-1-35
The Superintendent
Govt Printing

Sir,

I am directed to forward herewith a set of draft rules for regulating taxation in common pleas courts in the State and to request that they may be set in type and two clean proofs thereof sent to this office within a week

I have the honor to be
Your obedient servant

1/2 34
7/1/35

WD 2230—GPB—1 00 000—23 7 20

Appendix F G—1]

SUBJECT

Section

File No

Serial No

No 25693—700

To

The D C S of Distts

Diary No of letter replied to

General and Revenue Secretariat

( )

the 193

Date of issue 19/2/35

Signed by

Sir,

I am directed to forward herewith a set of draft rules regulating taxation in Simla Mk ~~Mk~~ in the State and to request you to be so good as to furnish your opinion as to the suitability of the rules as to reach this office on or before The 15th March 1935 The matter may be kept

List of enclosures

Copied by

Examined by

WD 01956—[illegible]—22,500—12-6-34

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 5693-700 GENERAL AND REVENUE SECRETARIAT

Dated Bangalore 13th February 1936

FROM

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department.

The Deputy Commissioners
of Districts

SIR

I am directed to forward herewith a set of draft rules regulating taxation in Minor Municipal Councils in the State and to request you to be so good as to furnish your opinion as to the suitability of the rules so as to reach this office on or before the 15th March 1936

sent separately

The matter may be treated as very urgent

Copies sent
Tumkur 23
Bellary 8
Kadur 11
Kolar 7
Kudur 8
Chitaldrug 11
Shimoga 10
Chitaldrug 5
Tumkur

I have the honor to be,
Sir,
Your most obedient servant,

For Secretary to Government
Development Department

OFFICE OF THE DEPUTY COMMISSIONER
KOLAR DISTRICT

spondence
ote thus

Dis.A5-C 2272/34-35 *Dated Kolar th* 28th February *193* 5

3904

T G RAMA IYER Esq B A
Deputy Commissioner
Kolar District

M Venkatanaranappa ,Esq ,B A ,
Secretary to Government of Mysore,
Development Department,
B a n g a l o r e

Sir

Referring to your letter No L 5693-700 dated 19-2-1935 calling for my opinion as to the suitability of the draft rules regulating taxation in minor Municipal Councils, I have the honour to state that the rules are suitable

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

28235

C2aLa 2015/34-35

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

Dated Bangalore the 22nd March _ *193* 5

4268
L

From

K V Anantaraman, Esq , B A ,
Deputy Commissioner
Bangalore District

To

M Venkatanaranappa, Esq , B A ,
Secretary
to the Government of Mysore
Development Department,
Bangalore

Sir

Subject —

With reference to your letter No L-5693-700 dated the 19th February 1935 calling for my opinion regarding the suitability of the draft rules regulating the taxation in Minor Municipal Councils in the State, I have the honor to state that the rules are generally suitable and may be adopted I suggest, however, a few modifications as set forth in the accompanying statement

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District
(Absent from Station)

Municipal Council" insert Signature of the President and stamp of the Municipal Council"

for DEPUTY COMMISSIONER,
BANGALORE DISTRICT

Memo of suggestions corrections proposed to the draft Rule regulating taxation in Minor Municipal Councils in the State

-- oOo --

Chapter I Rule 4	The concluding sentence implies that sanction of Government should be obtained in cases falling under Section 62 and that in all other cases the Municipal Council has the power to impose or enhance a tax, the resolution being merely forwarded to the Sub Division Officer or the Deputy Commissioner in-charge of the Taluk concerned In all the cases sanction of Government or the Deputy Commissioner at least is necessary This should be made clear
Rule 6(3)	There seems to be no reason for sanction of such general exemption and this may be omitted It is not understood why this has been made
Rule 6(5)	In line 2 of the Rule "Column 3" and not Column 4" is contemplated
Chapter II Rule 17	Provision may be made for the immediate disposal or sale of perishable articles and accordingly the words or if the goods are perishable may be added at the end of the Section
Rule 24	The Maximum limit of the rewards payable under Section 24 may be fixed at half the fine recovered in each cas or half the duty levied in cases in which no conviction is secured The words("and in special cases, the full amount thereof") in the last but one line of the Section may therefore be omitted
Chapter III Rule (1)	In all cases it may not be possible to appoint Amildars along as Assessors and it is suggested therefore that in the 4th line after the word Amildar" the words or by such other officer as may be appointed by Government in this behalf" may be inserted
Rule 5(3)	At the end of the rule add and forwarded to the revising authority
8(1)	In line 4 for the words to whom insert"from whom
Capter X Rule 8(2)	Omit the colon and dash in Para1, and continue the sentence up to remove In clause (2) commence the sentence with Capital I as this has to be a new clause It is essential to grant a copy of inventory to parties concerned and accordingly at the end of the clause add with a copy of such inventory
Page 23 Appendix	In line 2 of the notice of demand after the words due from you to the" add said"
Appendix D	At the end for the "Signature or stamp of the President of the Municipal

4343

No L Dis C 2615-34

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated Hassan the 20th March 1935

From

M Chennaraj Urs, Esquire, B A, LL B,
~~M.XXXXRAMASVAMI, Esq., M.A.,~~
Deputy Commissioner Hassan District,

GEN & REV SECT.
29 MAR 1935
L & B BRANCH

To M Venkatanaranappa, Esquire, B A,
Secretary to Government,
Development Department,
Bangalore

Sir

With reference to your letter No L 5093-700, dated 19th February 1935, calling for my opinion re the suitability of Rules regulating Taxation in Minor Municipalities, I have the honour to state as follows -

1 It is stated in clause (1) of Rule 16 on page 9 of draft Rules that goods shall be allowed to remain in the bonded warehouse for one week free of charge If this concession is allowed, the Municipal Councils will not only lose the income by way of bonded ware-house fees ~~but~~ also will enable the merchants to make use of the bonded ware-house as a godown for storing their goods free of charge before disposing of them outright As such the provision contained in para 165(1) I A M, viz allowing the goods to remain in the bonded ware-house free of charge for 24 hours may continue

The other provisions of the draft Rules are suitable

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Hassan District
(Absent from station)

4369

In reply please refer to—
No L Dis 3060-34

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Chikmagalur, dated 28th March 1935

FROM

M Venkatesa Iyengar, Esquire, B A ,
Deputy Commissioner
Kadur District

To

M Venkatanaranappa, Esquire, B A ,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Development *Department*
BANGALORE

SIR

DRAFT RULES RLGULATING TAXATION IN MINOR MUNICIPAL COUNCILS IN THE DISTRICT

****

With reference to your letter No L 5693-700 dated 19-2-35 on the subject noted above, I have the honour to state that the proposed draft rules are suitable for Minor Municipal Councils and may be adopted

I have the honour to be,
Sir,
Your most obedient servant,
M Venkatesa Iyengar
Deputy Commissioner,
KADUR DISTRICT

AGA

4435 4432

No L 3 C 1498-335/34-35
L Dis

OFFICE OF THE DEPUTY COMMISSIONER
SHIMOGA DISTRICT

Dated Shimoga 1st April *1935*

GEN & REV SECT
3 APR 1935
L & G B

FROM

T V A ISVARAN Esq BA
Deputy Commissioner
Shimoga District

To

M Venkatanaranappa Esq B A
Secretary to Government
Development Department B a n g a l o r e

SIR

With reference to your letter No L 5693-700/ dated 18/19th February 1935 calling for my opinion as to the suitability of the rules regulating Taxation in Minor Municipalxtxs Councils in the State I have the honour to state that the Presidents of the Bhadravati and Thirthahalli Minor Muncipalities who were consulted in the matter have opined that the rules are suitable and that they may be adopted and I agree with their opinion

I have the honour to be,
Sir
Your most obedient servant,

Deputy Commissioner
Shimoga District

Communications from other D.C.s will be awaited

3/4/35

l Address —Depcom
CHITALDRUG

Reply please f r
4721/L-
closures nil

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT

Date Camp Chellakere, 24th April 1935

4721/L

FROM

N SUNDARARAJA IYENGAR ESQ BA
Deputy Commissioner
Chitaldrug District

Venkatanaranappa, Esquire, B A
Secretary to Government, Development Department,
B a n g a l o

With reference to your letter No L 5693-700 dated 19th Februar, 1935, requesting me to furnish my opinion as to the suitability of the draft rules re regulating taxation in Minor Municipal Councils in the State, I have the honor to state that they are suitable and might be adopted

I would like to suggest the addition of the following provision in the draft rules in Chapter II "Levy of Octroi"

(1) To prevent cases of smuggling of dutiable articles impounded by railway, a provision similar to that of Rule 118 of Municipal Account Manual would facilitate the prevention of smuggling in Municipalities commanded by Railway

(2) Rule 3 of the draft rules provides for inspection of the package when they are produced at the octroi office When the importer refuse to exhibit the articles there is no provision in the rules to enforce him to do so A provision, therefore, similar to that of section 76(2 ofthe Municipal Regulation 1906 appears to be necessary

(3) The evasion of the payment of octroi is punishable, on conviction before a Magistrate under rule 26 of the draft rules It would be als better if the Presidents in Councils are authorised to fine the partie for such evasions and a provision for this, as enumerated in para (2) of section 77 of the old Municipal Regulation of 1906 might be inserte as otherwise it would work as a great hardship on the public if all such cases were to be disposed of in courts

(4) Under Rule 23 of the draft rules the Municipal Officers are authorised to inspect the shops to see if there are any smuggled goods Unless such smuggled goods are seized and produced before courts no prosecution for evasion of octroi will be successful A provision to seize such articles as stated in section 77 A (2) of the Municipal Regulation 1906 would be useful

(5) The word Shops occuring in line 2 of rule 23 might be with advantage be replaced by the work 'premises' as in para (2) of section 77 A of the Regulation of 1906

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Chitaldrug District

4751/2.

No D3 L 3273/34-35
Enc one

Office of the Deputy Commissioner,
Mysore District
Dated, Mysore, 25th April 1935

26

From

B T Kesavaiengar, Esq , B A ,

Deputy Commissioner,
Mysore District

To

M Venkatakrishnappa, Esq , B A ,

Secretary to the Government of Mysore,

Development Department, Bangalore

Sir,

Draft rules regualting Taxation in Minor Municipal Councils in the State

=====

With reference to your letter No 5693-700 dated 19th February 1935, on the above subject, I have the honor to forward herewith a statement showing the proposals and suggestions offered by the several Municipal Councils in this District with my remarks thereon

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Mysore District

Draft Rules regulating taxation in Minor Municipal Councils in the State

Memo of alterations suggested by the Presidents of Minor Municipal Councils

Municipality offering suggestion - Nagamangala.

Suggestion offered	Remarks of the Deputy Commissioner
Nagamangala Municipality	
1 Page 11,Rule 5 It may be made clear whether the assessee has to place all objections before the revising authority	The rule is quite clear Cl (3) and (4) clearly imply that all objections have to be examined by the revising authority
2* Page 12 Rule 6 * Power to alter assessment, by the Municipal Council may be given only in the case of enhancement,subject to rights of appeal, while in the case of reduction, such change may be subject to the approval of the Sub Division Officer and the Deputy Commissioner	This would be a parody of local Self Government Power of alteration cannot be confined to enhancement only If any Municipal Council acts in a manner which is not bonafide and adverse to the interests of rate payers,the controlling powers of the Deputy Commissioner could be put into operation
3 Page 12,Rule 6 Sub Rule 3 The tax or enhanced tax may be levied for the half year when the period of such alteration exceeds two months	Rule (3) as it stands is more liberal than the proposed revision It may stand as it is
Schedule (Page 28) Under this "house" may be treated as a portion of the house owned by individuals for purposes of separate assessment	The schedule is wide enough to include this
5 Chapter IX Rule 3 Page 16 "One payment for any period of 24 hours" may be imposed instead of Sunrise to Sunrise	May be accepted
HEGGADADEVANKOTE TALUK	
6 Chapter II Para 23 line 2 Page 6 "or any other dwelling place" may be added after "shops"	This would give too wide a power to search all houses If the dwelling place belongs to one who is usually dealing in goods liable to Octroi duty, then only such dwellings could be included
Chapter II Para 26 line 2 Page 7 The President may also be empowered to punish infringment by recovering not more than 10 times the Octroi due	This cannot be accepted as it would be inconsistent with the provisions of the Regulatinn Vide Sec 85 Ml Regn)

Heggadadevankote

8	Chapter VII Para 4 Page 15 Punishment is too severe President may be empowered to decide these cases by recovering 5 times the tax due	Penal provisions of the Regulation require an independent agency to exercise them No change seems necessary
9	Schedule III Page 30 Intermediary classes of shops may be introduced carrying a tax of Rs 20/- and Rs 15/- between the 1st and 2nd sort of shops under "2,other shops (for each year)" the sixth clause being changed to 8th	May be favourably considered
10	Chapter 9 Page 16 3 days' time limit may be fixed, after which, seized articles in respect of toll due, may be put up for sale in para 5 (iii)	Time limit requires to be mentioned as regards disposal of seized property which is <u>not</u> subject to speedy decay - 15 days or one month - would be a proper limit
11	Ch 9 Para 20 Page 19 Provisional clause may be changed as "provided that vehicles taking goods or passengers to and from the Municipal limit or to a distance of 1 mile on either side thereof shll not be considered as through traffic	This suggestion is not clear to me
12	Para 4 Page 24 Power of writing off cost of recovery may be delegated to the President	The Council may delegate the power

Y E L A N D U R

13	Chapter 2 Pages 3 and 26 Compounding of Octroi on certain articles may also be provided for Sheep and Goats may be included in exemptions under class 2 - Schedule I	In-expedient This would require an amendment of the Regulation which in my opinion is unnecessary The reason for this exemption is not apparent It would reduce income considerably

RAMASAMUDRA,

14	Power to remit taxes on ruined ~~houses~~ ownerless houses, and	The rules do not require alteration but power of remission by the Municipal Council may be raised to Rs 10
15	Power to take over ownerless lands to the Municipality may be given to the Municipal Council	

RAMASAMUDRA

6	When cloth, leviable with duty within Re 1/- is brought, power to levy duty only on the portion sold and to send out the rest out of Municipal limits without affixing seal	Not necessary

BELAKAVADI

	Rule 26 Chapter II	
17	I-Part to be made clear Is punishment to be inflicted by the President or on conviction before a Magistrate?	It is clear Conviction implies, conviction by Magistrate

Gundlupet
Krishnarajanagar
Melkote
T Narasipur

The rules are suitable

Deputy Commissioner,
Mysore District

GOVERNMENT OF ~~HIS HIGHNESS THE MAHARAJA~~

General and Revenue Secretariat

Bangalore Dated 1st October 1935

To L2365-Rule1

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department

The Superintendent,
Government Printing, Bangalore

Sir

I am directed to forward herewith a copy of the draft rules for taxation in Minor Municipal Councils in the State and to request that it may be set in type and 3 clean proofs forwarded to this office within a week

The matter may kindly be treated as very urgent, as the rules have to be issued soon

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to Government,
Development Department

-L 2365 Encl 5/1-10-85

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

To

The Superintendent,
Govt Printing

Sir,

I am directed
to forward herewith a
~~draft~~ copy of the d
rules for taxation in
Municipalities in the
~~State~~ and to request
that 1- proof sheet
type and 3 clear
proofs forwarded to th
Office within a week
The matter may kin
be treated as very ur
as the rules have to be
-ished soon

I have

for Secy 57.
28/2

WD 0196—GPT—1 000—6 9 34

~~Notification No. [illegible] Dated~~ Notification
~~the 6th January 1927~~

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under sections 61, 62, 63, 64, 65, 66, 70 and 106 (2) (g) of the Mysore minor municipal ~~Council~~ Regulation, 1933 and all other powers in this behalf, the following rules are made by the Government for the imposition assessment collection of taxes in municipalities

Chapter I

Levy of taxes

1. The rates of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and shall not exceed those noted in ~~Appendices~~ Schedules I to V

~~Tax on vacant sites and hittals~~

2. Every new municipal council shall as soon as possible after its first constitution take steps for levying the taxes that are leviable under section 61 ~~of the Regulation~~ The rates of taxes fixed may be less than those prescribed in rule 1, but shall not exceed those rates

3. When a municipal council proposes to levy a tax, ~~cess, or fee~~ under Sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax, ~~cess or fee~~ for the time being in force, it shall publish the proposal by beat of drum in the ~~municipal council~~ municipality

municipality and by means of a notice affix -ed in the municipal office specifying a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into consideration

3 Any person objecting to the imposition of a tax, ~~cess, or fee~~ or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule

4 The municipal council shall consider all objections or suggestions made under Rule 3 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the municipal council considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on The resolution of the municipal council shall be forwarded to the Assistant Commissioner of the taluk in which the municipality is situated and where there is no such officer to the Deputy Commissioner, who shall obtain the sarction of Government in cases falling under section 62

under sec 62 of the Regulation proposed to abolish or reduce the rates of taxes levied in the Mfg-

5 The procedure prescribed in supra rules 2 & 3 shall be observed mutandis whenever it is

6 (1) No tax cess or fees other than a special ~~cess~~ tax or water tax shall, without the express consent of the Government, be leviable in respect of

(i) any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit

(ii) any vehicle, ~~animal~~ or other property belonging to the Government and used solely for public purposes and not used or intended to be used for purposes of profit

(iii) any building or part of a building used as a place of public worship or used for a charitable purpose

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establishments of His Highness the Maharaja or His Highness the Yuvaraja, or in respect of any vehicle, animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja

No tax of any kind shall be leviable in respect of any building or part of a building or vehicle or animal or property belonging to the Government or to the Jahagirdar of Yelandur

(3) No toll shall be leviable in respect of any vehicle used for the passage of troops or the conveyance of

4

conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government stores or of any other Government property or for the passage ~~on foot of the person~~ of military or police officers on duty or the passage or conveyance of any person or property in their custody

(4) No tax ~~or fee~~ shall be levied in respect of the properties and individuals specified ~~against each~~ in column 4 of Schedules I To 5

~~(5)~~ The Government may by order grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fees imposed under the Regulation

Schedule II

~~Rules framed under Section 27-29 dated 20-1-28~~ Rule relating to Octroi free 61 (1) (a)

5

1 The local limit for collecting octroi duty shall be the Municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within these limits except by one of the roads ~~described in Schedule No 1~~ specified by the Municipal

3 All persons bringing into or receiving from beyond the octroi limits of the town any such articles shall exhibit the same at the octroi office to allow of its being duly inspected by the octroi staff

4 Every person bringing dutiable articles within the town shall report the fact at the octroi office octroi shall be levied departmentally at rates not exceeding those collection

5 A table showing the octroi duty leviable on various articles shall be exhibited at the octroi office in a conspicuous part thereof Schedule I

6 When the goods are brought to the octroi office they may be unloaded and weighed or counted by the octroi staff Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of goods showing the quantity or weight of goods the amount paid in respect thereof and the date of payment or deposit the same in the Bonded Warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the octroi collection should he fail to produce the same the value or quantity of the goods shall be taken as such the aforesaid officer may deem fit and octroi levied accordingly

Bonded Warehouse

9 The Municipal Council ~~shall~~ may provide a Bonded Warehouse for the custody of goods which may be deposited under ~~Bye-law 6~~ rule 7 supra

10 It shall be open for transaction of business from 7 to 10 A M and 1 to 5 P M daily except on holidays authorised by the President Arrangements shall however be made by the Officer in charge of the Koti for dealing with perishable articles such as betel leaves etc on such days and also other articles under special circumstances

11 Any importer depositing goods in the Bonded Warehouse shall unless the Octroi Koti has previous to weighing counting or appraising ascertained amount of octroi payable thereon given a declaration in the form appended (~~Schedule No 2~~) Appendix I

12 A receipt in the form appended (~~Schedule No 3~~) shall be given by the Officer in charge of Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by receipt Appendix II

13 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the articles to which it refers

14 If the depositor does not himself take delivery of the articles deposited in the bonded warehouse he must endorse on the receipt a request for delivery to the person to whom he wishes to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the abovesaid officer

15 Any person who has deposit d goods in the bonded warehouse may break bulk yr change the packing thereof on application to the officer in charge or may on paying full duea thereon import such goods into the town covered by a permit or may export such goods fret covered by an export pass subject to an e cort of an octroi subordinate provided that new packages cov red by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer and the duplicate delivered to the exporter ~~For every export pass granted under this rule a fee of one anna shall be charged~~

16 Fo goods shall be allowed to leave the bonded w arehouse until storage fee have been paid thereon under the following rules —

i Goods shall be allowed to remain one week free of charge

ii After that period rates as in the following schedule shall be charged for a week or portion thereof —

(*a*) Articles other than cloth bundles	Six pies per bag per day
(*b*) Cloth bundles	Two annas per bundle per day
(*c*) Kerosine oil and petrol	One pie per tin per day

iii Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or e mption from such penal rates

17 All goods remaining uncleared or unclai med for a longer period than three months hall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be pasted seven days at the bonded warehouse and provided that the goods shall be sold earlier when the storage f es are likely to exceed their value

18 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the bonded wareho e while such goods are being passed into or out of warehouse or while they are remain n rein unless such damage is proved to have been cau ed by the wilful neglect of the wareho se keeper or other person charged with the safe custody of goods

19 When any goods are sold under Rule 16 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exc eds the am unt so due the balance shall be kept in deposit for six months and any claim for s ich balance received during that time hall be duly considered by the President At the expiry of six months and after all claims received during that period have been duly di posed of the balance shall be credited to the Municipal Funds No claim shall be admitted after the said period of six months except by the special permission of the Council

Refunds

20 Refund of octroi duty shall not be granted unless in the case of goods which are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

21 Any person claiming refund under the above rule shall produce the goods o be exported at the octroi house together with the original receipt fo octroi duty paid thereon and an application for refund prepared in duplicate mentioning the circumstances that necessitated the exportation of goods and giving such particulars as will be prescribed in this behalf by the President

22 The officer in charge of the Bonded Warehouse on being sati fied as to the identity of good produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application w th an export pa s and keeping on copy in the office shall deliver the other copy to the applicant And the claim shall be forwarded to the President or Vice President for the order of refund

General

23 The Municipal Officers only under the orders of the President or Vi e President may inspect the shops at all reasonable hours to see if there are any smuggled goods and the shopkeeper shall be bound to allow such inspection

24 The President Municipal Council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered half the amount of such duty and in special cases the full amount thereof at the discretion of the Pres dent

23 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

24 Any breach of the above ~~Bye-law~~ rule will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes ~~Bye-laws~~ 2 3 4 ~~6~~ and 23 shall be liable ~~for prosecution before any Magistrate under Section~~ to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

SCHEDULE I

Name of routes

1 Banasandra Mulivar Road
2 Hagalvadi Road
3 Settikere cart track
4 Navile Melanhalli

2 Appendix A Rule

To

The officerincharge of the bonded warehouse ~~Chiknayakanhalli Town~~

Please receive the undermentioned goods and deposit them in the Kotli

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight		Quantity	Value	Remarks
			Maund	Seers			
1	2	3	4		5	6	7

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye laws Nos 11 to 18

Witness
Signature
Address

Signature of depositor
Address
Date

Appendix

~~SCHEDULE III~~

(~~Bye-law~~ Rule No 10)

Octroi Office Chiknayakanhalli Town

Received the deposit of the undermentioned goods from

Receipt No	Date	Godown number	Name of articles	Number of articles	Depositor	Remarks
1	2	3	4	5	6	7	8

Octroi Manager

Tax on buildings and lands

1 The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised at least by the Amildar once in every four years

(2) The municipal council shall afford all clerical and other necessary help to the Amildar to discharge his duties as assessor and shall bear all expenditure incidental thereto

2 (1) When a rate on buildings or lands or both is imposed, the Amildar shall cause an assessment list of all buildings or lands, or buildings and lands in the municipality to be prepared containing -

(a) the name of the street or division in which the property is situated

(b) the designation of the property, either by name or by number, sufficient for identification

(c) the names of the owner and occupier, if known

(d) the ~~annual letting~~ capital value of the property ~~or other valuation on which the property is assessed~~, and

(e) the amount of the tax assessed thereon

er to inspect

(2) For the purpose of making such assessment as aforesaid, the Amildar and any other person appointed to assist him in his work may make an inspection of such property

rns to be furnished

(3) On the requisition of the assessor, the owner or occupier of any such building or land shall, within

within such reasonable period as shall be specified in the requisition, be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature -

(a) as to the name and place of abode of the owner or occupier or of both

(b) as to the dimensions of such building or land and the ~~annual letting~~ Capital value ~~or other valuation~~ thereof

Person primarily liable for a rate on buildings or lands or both how to be designated if his name cannot be ascertained

3 When the name of the person primarily liable for the payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained, it shall be sufficient to designate him in the assessment list, and in any notice which it may be necessary to serve upon the said person, as " the holder " of such premises, without further description

Publication of notice of assessment list

4 ~~18~~ When the assessment list has been completed, the Amildar shall give public notice thereof, and of the place where the list or a copy thereof may be inspected and every person claiming to be either owner or occupier of property included in the list, and any agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge

Public notice of time fixed for revising assessment list

5 ~~19~~ (1) The Amildar shall, at the time of the publication of such assessment list, give public notice of a time

time not le s than a month hereafter when the revising authority will proceed to revi e the valuation and assessment and in all ca es in which any property is for the first time asse ed or the assessment is increa ed the Amildar shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known he shall affix the notice in a con picuous place on the property

vising authority

(2) The revising authority to whom objections under s sub-rule (1) may be made shall be the municipal council or any committee to which the municipal council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commi-sioner the municipal council may delegate this function

Objections how to be made

(3) All objections to the valuation and assessment shall be made to the Amildar before the time fixed in the notice, by application in writing stating the grounds on which the valuation and assessment are disputed, and all applications so made shall be so registered in a book to be kept by the assessor for the purpose

Hearing of objections

(4) The revising authority shall, after allowing the applicant an opportunity of being heard in person or by agent,

(a) investigate and dispose of the objections,

objections,

(b) cause the result thereof to be noted in the book kept under

(3) and

(c) cause any amendment necessary in accordance with such result to be made in the a sessment list,

athentication of li t

(5) hen all objections made under this rule ion have been dispo ed of all amendments required by sub-section (4) have been made in the assessment list, the said list shall be authenticated by the Revising Authority

istody and inspection of list

(6) The list so authenticated shall be deposited in the municipal office and shall there be open for inspection during office hours to all owners and occupiers of property specified therein, or to the agents of such persons and a notice that it is so open shall be forthwith published

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence-

(i) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such entries respectively refer, and

(ii) for the purposes of any tax imposed on buildings or lands of the amount of each such tax leviable thereon throughout the official year to which such list relates

relates 12

6 (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property such entry having been omitted from or erroneously made in the assessment list through fraud, accident or mistake, or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration addition or reconstruction has been completed after the preparation of the assessment list, after giving notice to any person interested in the alteration of the list of a date, not less than one month from the date of service of such notice, before any objection to the alteration should be made

rement of assessment list

(2) An objection made by any person interested in any such alteration, before the time fixed in such notice, and in the manner provided by rule (3) shall be dealt with in all respects as if it were an application under the said rule

jections how dealt with

(3) An entry or alteration made under this rule have the same effect as if it had been made in the case of a building constructed, altered, added to, or reconstructed on the day on which such construction, alteration, addition or reconstruction was completed

amendment

completed or on the day on which the new construction, alteration, addition or reconstruction was first occupied whichever first occurs, or in other cases, on the earliest day in the current official year on which the circumstances justifying the entry or alteration existed and the tax or the enhanced tax as the case may be, shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year

ners' obligation to give tice of demolition of ilding and liability on ilure

(1) In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given, the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable had not such building been demolished

ion of the transferee to give notice of ransfer

8 (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred, the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of

the deceased shall be transferred as heir or otherwise

shall give notice of such transfer
to the municipal council

(3) Whenever such transfer comes to the
knowledge of the Municipal either the
such notice or otherwise shall cause such
enquiry as may be necessary, the name
of the transferee shall be substituted in
the municipal registers for that of the
person primarily responsible
for the
(4) The liability for payment of rates
on buildings or lands continues
in the absence of such notice
of transfer

9 Any person who fails to furnish any
information required under rule or
who furnishes false information knowing
it to be false shall be liable on
conviction to a fine not exceeding Rs 50/

Rules re lighting tax payable by the owners of buildings or lands which (section 10(c)

1 Lighting tax shall be levied at a rate not exceeding one third of the rate levied on buildings & lands situated within the municipal limits, as specified in Schedule II, case where lighting of public streets, places & buildings is undertaken by the municipal council

2 It will be collected in advance on the months of July & January of each year in the same manner by the same agency as entrusted with the collection of taxes on buildings & lands

P T O

Rule heading of Chapter VI

(61(1)(e))

(21)

tal a itan all

l viable i or t of any private

latr' a, pr i e on c pound, unless

a i nt l t e rin cipal nail has -

(i) rule provision for t e cleans-

in t ereof by marial l hour, ~~e on~~

~~or in lieu of Pound-keeper, or~~ ~~keeper in the said Council Courts~~, and

(ii) i e el' r severally to

t e j r e to be e an el on generally

to t e ir abitants of e m ni ipality

or part of t e municipality to be charge

ed with suc ess, one month's notice

of t e inte tion of t e municipal counci

to perf m c cleansin and to levy

s cess

Pound keeper 1/2 load 4 cases

Tax on shops chapt xiii
is carried on the places where a busine
(See 61 (1) (f)

(F6) 1 Every person keeping a shop or engag
any place for carrying on any profess
business or trade within the municipal
limits shall within 15 days from the
first day of the official year and any
person who engages any place as the
shall immediately after keeping the sh
or engaging the ~~shop~~ place give wr
writing intimation thereof to the Presi
of the municipal council

2 Every person liable to tax on sh
places where business is carri
or for purposes of profit an
every such person who shall change
name of the place shall within 3
from the date of changing the name
give intimation thereof in writing
the President of the municipal C

4 failure to furnish information under
the above rules and furnishing false infor
connection therewith shall be punishable

with [illegible] which magistrate
on conviction before a magistrate (19)

Chapt VIII 20

RULES FOR THE LEVY OF TAXES ON ~~ANIMALS AND~~ VEHICLES 6(1)(g)

Register showing the names of persons liable to pay taxes on vehicles —The Municipal Council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles ~~and animals~~, with the amount leviable and such other details as may be necessary

~~18~~ *Complaints amendment of list, etc* —Rules 5 to 12 *supra* relating to complaints, ~~amendment~~ and revision of the ~~list~~ etc., shall apply *mutatis mutandis* to the levy of tax under Rule 17.

shall be

the tax levied at rates not exceeding the rate specified in Schedule

~~19~~ *Composition fee* —The Municipal Council may compound with the keeper of any livery stable or ~~of horse or~~ vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

~~20~~ *Liability of the transferer to give notice of transfer* —When a vehicle has been sold the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

vide next page

Chapter IX (21)

Rules re levy of toll on vehicles (Sec 61(1)(a))

1 At the municipal boundary on all roads specified in the said notification, the municipal council may with the previous sanction of Govt establish toll bars, gates or stations

2 The municipal council may subject to the provisions of rule 3 below levy toll, not exceeding the rate specified in schedule V on vehicles entering the municipal limits at rates shown in schedule

3 No more than one payment of toll shall be demanded at any toll bar gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise Provided that when toll has been paid at any toll bar gate or station in respect of any vehicle not laden the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar gate or station laden within such period

4 The Municipal Council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules including the terms if any on which the liability to pay such tolls may be compounded by periodical payments and it shall be the duty of every person authorised to demand payment of a toll to show such tables on the request of any person on whom such demand is made

5 (1) In the case of non payment on demand of any toll leviable by the Municipal Council the person appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand and may detain the same He shall thereupon give the person in possession of the vehicle a list of the property seized from him

(ii) When any article seized is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid

(iii) If at any time before the sale has begun the person whose property has been so seized tenders at the Municipal Office the amount of all expenses incurred and of the toll payable the Municipal Council shall forthwith release the property seized

(iv) If no such tender is made the property may be sold and proceeds of such sale shall be applied in payment of such toll and the expenses incidental to the seizure detention and sale

(v) The surplus if any of the sale proceeds shall be credited to the Municipal funds and may on application made to the Municipal Council in writing within six months next after the sale be paid to the person in whose possession the property was when seized and if no such application is made shall be the property of the Municipal Council

(4) If the collection of the toll has been leased under Section 68 any person employed by the lessee to collect such tolls shall subject to the conditions of the lease have the powers referred to in rule (3) (i) and (ii) above provided that no article distrained may be sold except under the orders of the Municipal Council

(22)

No toll shall be levied for the passage of the carriages carts animals etc —

(1) Belonging to his Highness the Maharaja or His Highness the Yuvaraja of Mysore

(2) Belonging to the Dewan of Mysore

(3) Belonging to the Municipal Council

(4) Conveying the Municipal servants on duty or property in the custody of such servants

(5) Licensed by the Municipal Council

(6) Assessed by the Municipal Council to municipal taxation provided the tax has been paid in advance

(7) Possessed by a person who has compounded with the Municipal Council for the prescribed sum

(8) Engaged by the postal department exclusively to convey mails

(9) Belonging to the Hon ble the British Resident in Mysore and his staff namely the Secretary to the Resident the Residency Surgeon and the Personal Assistant to the Resident

(10) Belonging to the Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance

(11) Belonging to the Heads of Mutts who hold a rahadari issued by competent authority

(12) No tolls shall be levied on foot passengers

(13) No tolls shall be levied on any conveyance used for any ambulance purpose

(14) No tolls shall be levied for the passage of military troops or military stores or equipages or police officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Government as established where proof is required by the production of a pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up at the last Toll gate passed before the cart carriage or animals conveying such property reaches the destination noted in such pass or certificate

(15) No toll shall be levied afresh on any cart etc passing along the Toll gate if within a period of 24 hours counted from sunrise to sunrise a toll has been collected thereon at a Toll gate in the Mysore State or Toll gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities

(16) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly

(17) No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the Toll gate is established

(18) The British Military Officers in uniform passing on duty through the State are exempted from the payment of Tolls

(19) The car conveying the Raja of Sandur

(20) Non Thru traffic, provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers shall not be considered as Thru traffic

amount which such keeper would otherwise have been liable to pay

Chapter X

Recovery of dues

Octroi and toll shall be payable on demand and every other tax leviable under clauses (b) to (g) of sub section (1) of section 61 shall be payable at the ~~time~~ specified ~~instalments and on the date~~ specified in Schedules I, II & IV. The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the municipal council

2 ~~(1)~~ All taxes, cesses, rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose

3 *Notice of demand* — Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix A. For every such notice issued a fee of annas two shall be levied

4 *Distraint etc* —If such owner or owner's agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorized in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

5 *Civil suit for Municipal dues* —Nothing herein contained shall preclude the Municipal Council from suing in a Civil Court for any amount due to them under these rules

6 *Warrant for distraint* —In order to distrain and sell the property referred to in Rule 36 the President shall issue a warrant in the form prescribed in Appendix B and for each such warrant a fee of eight annas shall be leviable

7 *Exceptions* —The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

8 *Distraint when and how made* — Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance —

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to ~~withdraw~~ remove

(24)

(7) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

11 *Excessive distress to be avoided* —The distress shall not be excessive—that is to say the property distrained shall be nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint detention and sale

12 *Procedure when amount due is not paid* —If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

13 *Procedure if property is perishable* —If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

14 *Surplus how to be treated* —The surplus if any shall be paid to the person in possession distrained at the time of its seizure if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the Municipal Council

15 *No Municipal officer shall bid* —Neither the President nor any Municipal officer or servant shall directly or indirectly purchase any property at any such sale

16 *Levy of distraint fee* —Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75
A fee of ruppees three if the amount distrained for is not less than Rs 75 but less than Rs 100
A fee of rupees five if the amount distrained for is not less than Rs 100 and over

17 *Fees for maintaining live stock distrained* —Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

RATES FOR THESE WILL BE AS FOLLOWS

	Annas	
Buffalo	4	each
Do calf	2	
Bullock or cow	4	
Heifer or calf	1	
Sheep or goat	1	
Kid	1	
Horse	4	

	Annas	Each
Foal	2	
Donkey	1	
Pig	1	
Birds of all kinds	1	

provided that no rate shall be charged where the owner of any live stock pays the full amount of the Municipal dues and receives back such live stock within three hours after seizure

48 *Tax when to be demanded from the tenant* —If the property tax due in respect of any land remains unpaid after a notice of demand has been duly served on the owner thereof the President may demand such sum from the occupier of such building or land and in default of payment may recover from him in the manner provided for in Rule 36 However no arrears due from the owner for more than one year shall be so recovered from the occupier

14 —Where the warrant is addressed outside the municipality the authority issuing the warrant may by endorsement direct the officer to whom the warrant is addressed to sell the property distrained and in such case it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis*. Such officer shall after deducting all costs of recovery incurred by him remit the amount recovered under the warrant to the authority by whom it was issued who shall dispose of the same in

APPENDIX C

Notice of Demand

Take notice that the President of the Municipal Council demands from you the sum of Rs
due from you to the Municipal Council on account of
for the half year and if the sum due is not paid into the office
of or if sufficient cause for
the non payment is not shown to him to within fifteen days from the
service of this notice a warrant of distress will be issued for the recovery of the same with costs

Date *Signature of the President or the Vice President*

APPENDIX D

Distraint Warrant

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient
cause for the non payment of the sum of rupees due for the taxes mentioned in the margin
for the 19 although the said sum has been duly demanded from the said
and fifteen days have elapsed since such demand was made this is to command you to distrain the
goods and chattles of the said (or as the case may be any goods and chattles found on
the premises referred to) to the amount of the said sum of Rs together with
for warrant fee making together with a sum of Rs and such further sum as
may be sufficient to defray the charges of taking keeping and selling such distraint and if within
fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be
paid together with such further sum as may be sufficient to defray the charges of taking and keeping
such distraint to sell the said goods and chattles and having paid and deducted out of the proceeds
of the sale the amount due on account of the said taxes and fee rupees and the charges
of taking keeping and selling such distraint to return the surplus if any on demand to the person
whom you found in possession of the said goods and chattles If sufficient distraint cannot be found
of the goods and chattles of the said you are to certify the same to me together with this
warrant

Signature or Stamp of the President
of the Municipal Council

SCHEDULE I

Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
Tax on buildings	Buildings	A rate on houses at 8 annas for every 100 rupees or portion of 100 rupees of the market value up to Rs. 2,000; with 4 annas for every 100 rupees or portion of Rs. 100 for the balance of such value in excess of Rs. 2,000.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless the Government consents to the levy of the tax. (c) Buildings exclusively used as places of public worship or for religious or charitable purposes but not for residential purposes. (1) Mantaps or buildings within the precincts of the temple used for storing plantains and other materials of the temple and those actually used by the archaks for preparing Naivedyam, etc. (2) Choultries or houses within the precincts of the temple used for residential purposes by persons entrusted with the temple work and those within the precincts of chattrams or musafirkhanas used for residential purposes by persons entrusted with the managing work of the institution. (d) Aided or unaided schools on the building of which no rent is charged by the owners. (e) Buildings whose market value is Rs. 10 and under occupied by old and infirm people who earn both ends and who are too poor to pay the lowest rate of tax, viz. annas eight. (f) Buildings used for the purposes of natak gymnasia etc. (g) Buildings which are the property of the Municipality.	In two equal instalments to be paid in advance in July and January every year
Tax on vacant lands	Vacant lands not occupied by buildings and lands appurtenant to buildings attached thereto whether used for agriculture or planting or grazing or for the pasturage of animals kept for private use.	Two annas of every 80 square yards	Vacant site specially reserved by Government for public purposes, such as pitching of tents, parade and bathing of troops.	In two equal instalments in advance in July and January every year
Tax on vehicles	All vehicles kept for use with the Municipal limits.			In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January

SCHEDULE II

(a) Four wheeled vehicles with springs constructed to be drawn by two or more horses, bull or bullocks, Rs. 12. (b) Do. horse, bull or bullocks or by two or more horses under 13 hands, bull or bullocks, Rs. 8. (c) Two-wheeled vehicles with springs constructed to be drawn by one or more horses, bull or bullocks, Rs. 3. (d) Every other vehicles with springs Rs. 3. (e) Every bicycle, Rs. 2 (f) Heavy cart or other vehicle without spring Rs. 2 (g) Every motor car Rs. 10 (h) Every motor bicycle Rs. 5	(a) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja. (b) Vehicles the property of Government unless the Government consents to the levy of the tax. (c) Vehicles belonging to the Municipality and not those hired by them. (d) Juvenile vehicles such as perambulators, etc. (e) Vehicles kept by carriage builders or dealers solely for sale. (f) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year. (g) Vehicles belonging to members of the Public and of the officers of the Municipality employed in and out door duties, provided that not more than one vehicle shall be exempted without the special permission of the Municipal Council.

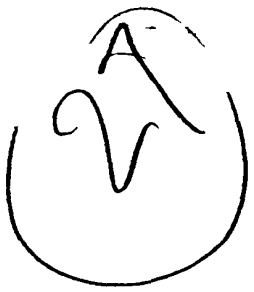
Chapt XI

Remissions Irrecoverable

1 (a) The term or remission in the ~~rule~~ rule applicable to Regulation will be applied in respect of amounts wrongly brought in demand and irrecoverable or that account the items brought in demand by error or where exemptions have not been given under the Regulation and rules framed thereunder, and all cases of double levy come under this class

(b) The term or write off will be applied with regard to the amounts which, brought in demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, effect of

of prescribed time making the amounts time-barred



(2) The President of the Municipality will prepare lists of amounts falling under both classes with full details in respect each item & place them before the Municipality from time to time in their meetings for their decision

3 The Municipal Councils are empowered to remit by resolutions during sessions at a meeting, all items falling under rules (a) irrespective of the amount involved in each case, as regards items falling under rule (b) above they are empowered, by recording resolutions to write off items not exceeding Rs 5/- in each case

4 Arrears of taxes or fees if recovery may be written off as irrecoverable, if after they have been outstanding

(28)

for at least a year
in the case of sums less
than Rs 5/- and three years
- in other cases, the Mkt
is satisfied that processes
for recovery have been pushed
on with due promptness
and diligence that the sum
due cannot be recovered
within any reasonable
time or at any reasonable
cost by any legal process

5 With regard to items
exceeding Rs 5/-, a resolution
~~Cannot~~ recommending the
amount to be written off should
be passed The President
will prepare a list of such
cases and submit the case
to the D C together with
a copy of the resolution of
the Mkt

6 The D C is empowered
to write off amounts irrecoverable
upto Rs 25/- in each case
function of Govt should

Blanks for writing
of large amounts

7 Final orders passed
in regard to each item
should be duly entered in
the attestation list &
the accounts by the
President apart the item
granting the authority
sanctioning remissions or
writs off in each case
of a consolidated list
of amounts - so remitted
or written off should be
submitted to the D-C
with the D-C's statement
for each quarter. The
D-C's should at the
annual inspection of the depots
of the units satisfy themselves
that the books of the
Unit are being properly
expressed and that the entries
are in order

29

SCHEDULE

[Section 61 ~~(1) and (2)~~]

MAXIMUM RATES OF OCTROI ~~AND TERMINAL TAX~~

Taxes	Maximum rates
Octroi —	
Class I —Articles of food or drink for men or animals	Rs a p
Cocoanuts fresh	0 0 1 each
Cocoanuts dry	0 8 0 per maund of 960 tolas
Betel leaves	0 0 1 per bundle of 100 leaves
Sugar	0 4 0 per maund of 960 tolas
Jaggory	0 2 0 per maund of 960 tolas weight
Ghee	0 8 0 do do
Butter	0 6 0 do do
Oats	1 0 0 per cent ad valorem
Bran	1 0 0 do do
Chaff	1 0 0 do do
Class II —Animals used for slaughter —	
Sheep and goats	0 2 0 per head
Class III —Oils and oil seeds	
Kerosine oil	0 2 0 per tin
Other oils	0 2 0 per maund of 960 tolas weight
Oil seeds	0 4 0 per candy of 160 seers
Class IV —Articles used in the construction of buildings	
1 Timber —	
(*a*) Teak honne and black wood	4 0 0 per ton of 50 cubic ft
(*b*) Timber of other kinds	2 0 0 do do
2 Chunam or lime	0 4 0 per cart load
3 Roofing tiles (Mangalore pattern)	1 9 0 per cent ad valorem
Class V —Tobacco	4 0 0 per maund of 960 tolas
Class VI —Piece goods and other textile fabrics and manufactured articles of clothing and dress	0 0 3 per rupee ad valorem
Class VII —Metals	1 9 0 per cent ad valorem
Class VIII —Other articles which are not specified above and which may be approved by the Government by an order in this behalf	2 0 0 do do ~~Rates to be fixed by the Government from time to time~~

(31)

Section 61 (1) (b) (c) (d) (e) & 62

SCHEDULE II

~~[Section 61, Clauses (1), (m) to (s) and (xiii)]~~

MAXIMUM RATES OF TAXES OTHER THAN OCTROI ~~TERMINAL TAX~~, TAXES ON VEHICLES ~~AND ANIMALS~~ TOLLS TAXES ON ~~ARTS PROFESSIONS TRADES AND CALLINGS AND SHOP TAX~~ Shops & Places where business is carried on

	Taxes	Maximum rate per year
A	Rate on buildings or lands or both	
	(i) Lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use	Eight annas for every one hundred square yards
	(ii) Buildings or lands or both not falling under (i)	
	~~(a) In such municipalities as may be specified by the Government~~	~~Six per centum on the annual letting value~~
	~~(b) In other municipalities~~	Eight annas for every hundred rupees or portion of hundred rupees of the market value up to two thousand rupees with four annas for every hundred rupees or portion of hundred rupees for the balance of such value in excess of two thousand rupees
~~B~~	~~Tax on dogs~~	~~One rupee per head~~
C	Special sanitary cess	Rates that may be notified by the Government from time to time with the consent of the Municipality
~~D~~	~~General sanitary cess~~	~~Do. do.~~
D	Water rate or water rates	Rates that may be notified by the Government from time to time provided that the rates fixed are deemed by the Government to be reasonable with reference to the expenditure of providing the water supply
E	Lighting tax	One third of the rate leviable under item A
F	Other taxes leviable under ~~clause (xxviii)~~ section 62	Rates to be fixed by the Government in each case with the consent of the municipal Council

MUNICIPAL AND LOCAL BOARDS

No 4084—*MI* 18-23-68, *dated 7th December* 1929

In exercise of the powers conferred by sub section (3) of section 187 of the Municipal Regulation 1906, as amended from time to time the Government of His Highness the Maharaja of Mysore are pleased to make the following rule :—

Minor Municipal Councils may levy a tax on shops and other places where a business or profession is carried on for purposes of profit payable half-yearly by the person or persons engaged in the business or profession at such rates as may be fixed from time to time by the Municipal Councils concerned within the maximum rates prescribed below

Provided that where a tax is imposed under this rule the person or persons paying it shall not be called upon to pay a tax on professions trades and callings and on offices and appointments in respect of the business or professions carried on in the shop or place under Rule 1 of the Rules issued with Notification No R. 6319—MI 81 19 6 dated the 25th November 1920

			Rs.
I	Shops—		
1	Wholesale shop (Mandy) (For each shop per year)	1st Class	25
		2nd	20
		3rd	15
		4th	10
2	Other shops (For each shop per year)	1st Class	25
		2nd	10
		3rd	6
		4th	4
		5th	2
		6th	1
II	Other places where business or profession is carried on for purposes of profit (for each place per year)	1st Class	25
		2nd	20
		3rd	15
		4th	10
		5th	6
		6th	4
		7th	2
		8th	1

By Order,
R. RANGA RAO
General Secretary to Government.

SCHEDULE IV

[See section 61 ~~Clause (i)~~ (g)]

VEHICLES ~~BOATS AND ANIMALS~~ LIABLE TO TAXATION WITH THE MAXIMUM RATES OF TAXATION

	Yearly Rs	a	p
For every four wheeled vehicle with springs constructed to be drawn by two or more horses	20	0	0
For every four wheeled vehicle with springs constructed to be drawn by a horse bull or bullock or by two or more horses under thirteen hands bulls or bullocks	10	0	0
For every two wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks	6	0	0
For every motor bus or motor lorry	60	0	0
For every motor car weighing 15 cwts or more	40	0	0
For every motor car weighing less than 15 cwts	30	0	0
For every motor cycle	15	0	0
For every other vehicle with springs and every palanquin and every trailer attached to a motor car	6	0	0
For every cart or other vehicle without springs	4	0	0
~~For every boat~~	~~4~~	~~0~~	~~0~~
For every bicycle or tricycle	3	0	0
For every elephant	24	0	0
For every camel	12	0	0
For every horse over thirteen hands	10	0	0
For every horse of or under thirteen hands	4	0	0
For every horse of or under eleven hands and for every mule	2	0	0
For every bullock or bull	1	0	0
For every male buffalo	1	0	0
For every ass	0	8	0

( ) Veh les bel gng to H H ghn th Y v raj ~~Exempting~~ the M har J and H s

(b) Vel l th property f G rnme t nle s th G rnment nsent to th l vy f th tax

( ) V h los b l gng t th Mun p lity and n t tl e h red by th m

(d) J v nil v hi les h as pe mbul t rs tc

( ) Veh oles k pt by rn g bu ld rs d l rs s l ly f sale.

(f) Co ey n e n t ans t t yng w thin Mun c p l limits not l g than 30 d y m y h lf yea

(g) Vehi l belo gng to m mbers f th P l e nd f th ffi ers of th Muni pality mpl y d n nd o t d d t p vided th t n t m re th n n hi le h ll b e mpt d w thout the pecial pe mis ion f th Muni pal Coun l

Time allowed for payment

In one in talm nt u J ly from l t to 10th o in two eq l n talm ts from l t to 10th July d from l t t 10th J n ry

X

It will be found below the above schedule

Appendix VI

(~~Rule 1~~)

Maximum rates of tolls payable on entering the municipal limits.

	Rs	As	P
On every motor bus as defined in the motor vehicles rules or motor lorry	0	6	0
On every motor car	0	4	0
On every motor tricycle or bicycle or trailor attached to a motor car	0	2	0
On every four-wheeled carriage	0	4	0
On every two-wheeled carriage on springs other than a tutka	0	2	0
On every tutka laden	0	2	0
On every tutka unladen	0	1	0
On every other vehicle with springs including a tricycle or bicycle	0	1	0
On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies asses or mules, if laden	0	2	0
On every cart or other venicle not on springs drawn by two buffaloes, bullocks, horses, ponies, asses or mules if not laden	0	1	0
On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse pony, ass or mule if laden	0	1	0
On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony ass or mule if not laden	0	1	0

L422i Sonetop
6/12/15

To

The Superintendent
Fort Worth

Sir,

I am directed
to return herewith
~~the proof~~ duly corrected
the proof relating to
the rules for taxation in
the Union rolls in
the State & to request
an octavo size
that 3 copies thereof may
be sent to this office
~~their copy~~ please mark
~~the Auditor~~ before the end of
I have each

Respectfully
Jas. Hogg Boyd
Jas. Hogg

HcA
Vol 612
Vol 160-34-14
12-2-35
Draft approved by the
Member of Council

DRAFT RULES REGULATING TAXATION IN THE MINOR MUNICIPALITIES IN THE STATE.

NOTIFICATION

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under sections 61, 62 63 64 65 66 70 and 106 (2) (*g*) of the Mysore Minor Municipalities Regulation 1933 and all other powers in this behalf the following rules for the imposition assessment and collection of taxes in Minor Municipal Councils are made by the Government —

RULES

CHAPTER I

(*a*) These rules shall be called the Rules for taxation in Minor Municipalities in the State.

(*b*) Deputy Commissioner shall mean the Deputy Commissioner of the District within which the Minor Municipality is situated

(*c*) Section means a section of the Mysore Minor Municipalities Regulation 1933

CHAPTER II

Levy of Taxes

1 The rates of taxes or amounts of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and shall not exceed those noted in schedules I to V.

2 When a municipal council proposes to levy a tax under sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax for the time being in force it shall publish the proposal by beat of drum in the municipality and by means of a notice affixed in the municipal office specify a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into con

3 Any person objecting to the imposition of a tax or to the class or classes of persons or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule

4 The municipal council shall consider all objections or suggestions made under rule 3 on the date fixed and on the following days if necessary and may approve of the proposal with or without modifications provided that if the municipal council considers that the rates of tax cess or fee originally proposed should be enhanced fresh notice should be given before the enhancement is finally decided on The resolution of the municipal council shall be forwarded to the Deputy Commissioner who shall obtain the sanction of Government in cases falling under section 62

5 The procedure prescribed in Rules 2 3 and 4 *supra* shall be observed *mutatis mutandis* whenever it is proposed under section 64 of the Regulation to abolish suspend or reduce the tax or taxes levied in the Municipality

6 (1) No tax cess or fees other than a special sanitary cess or water tax shall, without the express consent of the Government be leviable in respect of—

(i) any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit

(ii) any vehicle or other property belonging to the Government and used solely for public purposes and not used or intended to be used for purposes of profit

(iii) any building or part of a building used as a place of public worship or used for a charitable purpose

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establishments of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any vehicle animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja

(3) No tax of any kind shall be leviable in respect of any building or part of a building or property or vehicle belonging to the Sringeri Mutt and to the Jahagirdar of Yelandur in the Sringeri and Yelandur Municipalities respectively

(4) No toll shall be leviable in respect of any vehicle used for the passage of troops or the conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government stores or of any other Government property or for the passage of Military or Police Officers on duty or the passage of conveyance of any person or property in their custody

(5) No tax shall be levied in respect of the properties and individuals specified in column 3 of schedules I II and IV

7 The Government may by order grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fees imposed under the Regulation

CHAPTER III

Levy of Octroi

Section 61 (1) (a)

1 The local limits for collecting octroi duty shall be the municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within these limits except by one of the roads specified by the municipal council

3 All persons bringing into or receiving from beyond the octroi limits any such articles shall exhibit the same at the octroi office to allow of their being duly inspected by the octroi staff

4 Every person bringing dutiable articles into the town shall report the fact at the octroi office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in schedule I

6 A table showing the octroi duty leviable on various articles shall be exhibited at the octroi office in a conspicuous part thereof.

7 When the goods are brought to the octroi office they may be unloaded and weighed or counted by the octroi staff Upon acertainment of the amount of octroi payable on the goods the importer shall either pay the

amount due and receive a permit for the removal of goods showing the quantity or weight of goods the amount paid in respect thereof and the date of payment or deposit the same in the bonded warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi collection Should he fail to produce the same the value or quantity of the goods shall be taken at so much as the aforesaid officer may deem fit and octroi levied accordingly

Bonded Warehouse

9 The municipal council may provide a bonded warehouse for the custody of goods which may be deposited under rule 7 *supra*

10 It shall be open for transaction of business from 7 A M to 10 A M and 1 P M to 5 P M daily except on Sundays and holidays authorised by the President Arrangements shall however be made by the officer in charge of the koti for dealing with perishable articles such as betel leaves etc on such days and also other articles under special circumstances

11 Any importer depositing goods in the bonded warehouse shall unless the octroi koti has previous to weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Appendix A)

12 A receipt in form M A M 45 shall be given by the officer in charge of octroi koti for all goods deposited in the bonded warehouse and a register of all such goods shall be maintained in form M A M 46 It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by the receipt

13 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

14 If the depositor does not himself take delivery of the articles deposited in the bonded warehouse he must

endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the ~~above~~ said officer

15 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may on paying full dues thereon, import such goods into the municipal limits covered by a permit or may export such goods free covered by an export pass in form M A M 44 subject to the escort of an octroi subordinate provided that new packages covered by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer and the duplicate delivered to the exporter

16 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(*i*) Goods shall be allowed to remain 24 hours free of charge

(*ii*) After that period rates as noted below shall be charged for a week or portion thereof —

(*a*)	Articles other than cloth bundles	Six pies per bag per day
(*b*)	Cloth bundles	Two annas per bundle per day
(*c*)	Kerosene oil and petrol	One pie per tin per day

(*iii*) Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or exemption from such penal rates

Note —The storage fees are distinct from the octroi levied on goods

17 All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be pasted at least seven days before the date of such sale at the bonded warehouse and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

In the case of perishables the goods shall be sold after 48 hours of their receipt with or without any notice of sale being given to the importer

18 The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of goods

19 When any goods are sold under rule 17 the sale proceeds shall be credited to the municipal funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received during that period have been duly disposed of the balance shall be credited to the municipal funds No claim shall be admitted after the said period of six months except with the special permission of the municipal council.

Refunds

20 Refund of octroi duty shall not be granted except in the case of cloths which are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

21 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi ~~house~~ office together with the original receipt for octroi duty paid thereon and an application for refund in form M A M 42 prepared in duplicate mentioning the circumstances that necessitated the exportation of goods and giving such particulars as will be prescribed in this behalf by the President.

22 The officer in charge of the bonded warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant and the claim shall be forwarded to the President or Vice President for order of refund

General

23 (1) The municipal officers only under the orders of the President or Vice President may inspect the premises

at all reasonable hours to see if there are any smuggled goods and the owners or occupiers thereof shall be bound to allow such inspection

(2) Any such officer if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any premises may after obtaining the warrant of a Magistrate enter and search at any time such premises and if he finds any such article on which octroi has not been paid he may seize any such article and arrest any person in possesion of the same Provided that any article or person so seized or arrested shall be produced before a Magistrate exercising jurisdiction within the municipality within 24 hours from the time of such seizure or arre t

24 The President of the municipal council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered half the amount of such duty

25 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

26 Any breach of the above rule 25 will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes Rules 2 3 4 7 and 23 shall be liable on conviction before a Magistrate to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

27 Notwithstanding any thing contained in rule 26 supra the President ~~of the municipal council~~ may compound in cases wherein any person is concerned who with the intention to defraud the municipal council causes or abets the introduction of or himself introduces or attempts to introduce within the octroi limits of the ~~said~~ municipality any such goods upon which payment of the octroi due on such introduction has neither been made nor tendered by recovering ten times the value of such octroi or fifty rupees whichever may be greater

APPENDIX A—(Rule 11)

To

The Officer in char e of the Bonded Warehouse Minor Munic pal Council of

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight		Quantity	Value	Remarks
			Maunds	Seers			
1	2	3	4	5	6	7	8

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the rules Nos 12 to 19

Witness
Signature
Address

Signature of depositor
Address
Date

Special Rules when goods are received by Railway

28 When an importer receives the Railway receipt of goods consigned to him by Railway he shall take or send it with the invoice or in the absence of the latter with a written declaration of the details of the consignment to the Octroi Office where if the goods are found liable to the payment of octroi the receipt and the invoice or declaration shall be abstracted into a railway receipt and invoice register to be kept in Form 34 M A M The date shall be written across the page of the register before each day's entries have begun The Railway receipt and invoice shall be stamped with a Municipal stamp and returned to the importer to enable him to obtain the goods from the Railway The declaration shall be stamped and filed.

29 The Railway receipt and invoice register shall be examined and checked periodically by one of the members of the council who shall at the time compare some of the declarations with it

30 The registration of the consignment having been completed as laid down in rule 28 the officer in charge of the octroi koti shall determine and recover the octroi leviable and shall grant a pass to the importer in Form 28 M A M

CHAPTER IV

Tax on Buildings and Lands

[Section 61 (1) (b)]

1 (1) The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar or by such other officer as may be appointed by Government herein after called the Assessor at least once in every four years

(2) The municipal council shall afford all clerical and other necessary help to the Assessor to discharge his duties as such and shall bear all expenditure incidental thereto

2 (1) When a rate on buildings or lands or both is imposed the Assessor shall cause an assessment list of all buildings or lands or buildings and lands in the municipality to be prepared containing—

(*a*) the name of the street or division in which the property is situated

(*b*) the designation of the property either by name or by number sufficient for identification

(*c*) the names of the owner and occupier if known

(*d*) the capital value of the property and

(*e*) the amount of the tax assessed thereon

(2) For the purpose of making such assessment as aforesaid the Assessor and any other person appointed to assist him in his work may make an inspection of such property

(3) On the requisition of the Assessor the owner or occupier of any such building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature

(*a*) as to the name and place of abode of the owner or occupier or of both

(*b*) as to the dimensions of such building or land and the capital value thereof

When the name of the person primarily liable for the payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as the holder of such premises without further description

4 When the assessment list has been completed the Assessor shall give public notice thereof and of the place where the list or a copy thereof may be inspected and every person claiming to be either owner or occupier of property included in the list and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge

5 (1) The Assessor shall at the time of the publication of such assessment list give public notice of a time not less than a month thereafter when the revising authority will proceed to revise the valuation and assessment and in all cases in which any property is for the first time assessed or the assessment is increased the Assessor shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known he shall affix the notice in a conspicuous place on the property

(2) The revising authority to whom objections under sub rule (1) above may be made shall be the municipal council or any committee to which the municipal

council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commissioner the municipal council may delegate this function

(3) All objections to the valuation and assessment shall be made to the Assessor before the time fixed in the notice by application in writing stating the grounds on which the valuation and assessment are disputed, and all applications so made shall be registered in a book to be kept by the Assessor for the purpose and forwarded to the revising authority

(4) The revising authority shall after allowing the applicant an opportunity of being heard in person or by agent—

(*a*) investigate and dispose of the objections

(*b*) cause the result thereof to be noted in the book kept under sub rule (3) and

(*c*) cause any amendment necessary in accordance with such result to be made in the assessment list

(5) When all objections made under this rule have been disposed of or all amendments required by sub rule (4) have been made in the assessment list the said list shall be authenticated by the revising authority

(6) The list so authenticated shall be deposited in the municipal office and shall ~~there~~ be open for inspection during office hours to all owners and occupiers of property specified therein or to the agents of such persons and a notice that it is so open shall be forthwith published

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence—

(*i*) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such entries respectively refer and

(*ii*) for the purposes of any tax imposed on buildings or lands of the amount of each such tax leviable thereon throughout the official year to which such list relates

6 (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property such entry having been omitted from or erroneously made in the assessment list through fraud accident or mistake or in respect of any building constructed altered added to or reconstructed in whole or in part where such construction alteration addition or reconstruction has been completed after the preparation of the assessment list after giving notice to any person

interested in the alteration of the list of a date not less than one month from the date of service of such notice before any objection to the alteration should be made

(2) An objection made by any person interested in any such alteration, before the time fixed in such notice and in the manner provided by rule 5 (3) shall be dealt with in all respects as if it were an application under the said rule

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed altered added to or reconstructed on the day on which such construction alteration addition or reconstruction was completed or on the day on which the new construction alteration addition or reconstruction was first occupied whichever first occurs or in other cases on the earliest day in the current official year on which the circumstances justifying the entry or alteration existed and the tax or the enhanced tax as the case may be shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year

7 (1) In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable had not such building been demolished

8 (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred the person from whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the municipal council

(3) Whenever such transfer comes to the knowledge of the municipal council either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal registers for that of the person primarily responsible

(4) The liability of the owner for payment of taxes on buildings or lands continues in the absence of such notice of transfer

9 Any person who fails to furnish the information required under rule 2 (3) above or who furnishes false information knowing it to be false shall be liable on conviction before a Magistrate to a fine not exceeding Rs 50

CHAPTER V

Lighting Tax

[*Section 61 (1) (c)*]

1 Lighting tax shall be levied at a rate not exceeding one third of the rate levied on buildings and lands situated within the municipal limits as specified in schedule II in case where lighting of public streets places and buildings is undertaken by the municipal council

2 The tax will be collected in advance in the months of July and January of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands

CHAPTER VI

Water Tax

[*Section 61 (1) (d)*]

1 Water tax shall be levied with the previous sanction of Government at a rate to be specified in respect of each municipal council subject to the conditions specified in the proviso (*b*) to section 63 of the Regulation

2 Each municipal council intending to levy the said tax should submit the proposal to Government together with the conditions to be attached for the supply of water both in respect of public fountains and private connections

CHAPTER VII

Special Sanitary Cess

[*Section 61 (1) (e)*]

1 No special sanitary cess shall be leviable in respect of any private latrines premises or compounds unless and until the municipal council has—

(1) made provision for the cleansing thereof by manual labour and

(ii) issued either severally to the persons to be charged or generally to the inhabitants of the municipality or part of the municipality to be charged with such cess one month's notice of the intention of the municipal council to perform such cleansing and to levy such cess

2 The rates of levy of such cess shall be in accordance with those to be prescribed by Government from time to time on the recommendation of the municipal council concerned

CHAPTER VIII

TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS IS CARRIED ON ETC

[*Section* 61 (1) (*f*)]

1 Every person keeping a shop or engaging any place for carrying on any profession business or trade within the municipal limits shall within 15 days from the first day of the official year and any person who engages any place as such shall immediately after keeping the shop or engaging the place give in writing intimation thereof to the President of the municipal council

2 Every person liable to tax on shops and places where business is carried on for purposes of profit and every such person who shall change the name of the place shall within 30 days from the date of changing the same, give intimation thereof in writing to the President of the municipal council

3. The tax shall be levied at rates not exceeding those specified in schedule III

4 Failure to furnish information under the above rules and furnishing false information in connection therewith shall on conviction before a Magistrate be punishable with fine which may extend to Rs 50

CHAPTER IX

TAXES ON VEHICLES

[*Section* 61 (1) (*g*)]

1 The municipal council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles with the amount leviable and such other details as may be necessary

2 The tax levied on vehicles shall not exceed the rates specified in schedule IV

3 The municipal council may compound with the keeper of any livery stable or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

4 When a vehicle has been sold the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

5 The levy of vehicle tax on motor vehicles is entirely prohibited

CHAPTER X

TOLL ON VEHICLES

[*Section* 61 (1) (*h*).]

1 At the municipal boundary on all roads specified in the sale notification the municipal council may with the previous sanction of Government establish toll bars gates or stations

2 The municipal council may subject to the provisions of rules below levy toll at rates not exceeding those specified in schedule V on vehicles entering the municipal limits

3 Not more than one payment of toll shall be demanded at any toll bar gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise Provided that when toll has been paid at any toll bar gate or station in respect of any vehicle not laden the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar gate or station laden within such period

4 The municipal council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules including the terms if any on which the liability to pay such tolls may be compounded by periodical payments and it shall be the duty of every person authorised to demand payment of a toll to show such table on the request of any person on whom such demand is made

5 (1) In the case of non payment on demand of any toll leviable by the municipal council, the person

appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand and may detain the same He shall thereupon give the person in possession of the vehicle a list of the property seized from him

(ii) When any article is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid

(iii) If at any time before the sale has begun the person whose property has been so seized tenders at the municipal office the amount of all expenses incurred and of the toll payable the municipal council shall forthwith release the property seized

(iv) If no such tender is made the property may be sold and proceeds of such sale shall be applied in payment of such toll and the expenses incidental to the seizure detention and sale

(v) The surplus if any of the sale proceeds shall be credited to the municipal funds and may on application made to the municipal council in writing within six months next after the sale be paid to the person in whose possession the property was when seized and if no such application is made shall be the property of the municipal council

6 If the collection of the toll has been leased under section 68 any person employed by the lessee to collect such tolls shall subject to the conditions of the lease have the powers referred to in rule 5 (i) and (ii) above provided that no article distrained may be sold except under the orders of the municipal council

7 No toll shall be levied for the passage of the carriages carts etc —

(1) belonging to His Highness the Maharaja or His Highness the Yuvaraja of Mysore

(2) belonging to the Dewan of Mysore

(3) belonging to the municipal council

(4) conveying the municipal servants on duty or property in the custody of such servants

(5) licensed by the municipal council

(6) assessed by the municipal council to municipal taxation provided the tax has been paid in advance

(7) possessed by a person who has compounded with the municipal council for the prescribed sum

(8) engaged by the Postal Department exclusively to convey mails

(9) belonging to the Hon ble the British Resident in Mysore and his staff namely the Secretary to the Resident the Residency Surgeon and the Personal Assistant to the Resident

(10) belonging to the Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance

(11) belonging to the Heads of Mutts who hold a rahadari issued by competent authority

8 No tolls shall be levied on foot passengers

9 No tolls shall be levied on any conveyance used for any ambulance purpose

10 No tolls shall be levied for the passage of military troops or military stores or equipages or police officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Government as established where proof is required by the production of a pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up at the last toll gate passed before the cart carriage or animals conveying such property reaches the destination noted in such pass or certificate

11 No toll shall be levied afresh on any cart etc passing along the toll gate if within a period of 24 hours counted from sunrise to sunrise a toll has been collected thereon at a toll gate in the Mysore State or toll gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities

12 Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly

13 No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the toll gate is established

14 The British Military Officers in uniform passing on duty through the State are exempted from the payment of tolls.

17 No toll shall be levied on motor vehicles which are exempted from payment of municipal tolls under the Road Traffic and Taxes Act or the rules made thereunder

18

15 The car conveying the Raja of Sandur is exempted from payment of toll

16 No toll shall be levied on through traffic provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers shall not be considered as through traffic

17 The cases in which motor vehicles are exempt from tolls are the following —

(*a*) Tolls on motor cycles and cars which are subject to a vehicle tax under schedule II (1) of the Road Traffic and Taxes Regulation

(*b*) Tolls on motor cabs which have paid the composition fees for tolls under schedule IV A of the said Regulation

(*c*) Tolls on other motor vehicles which may be exempted from payment of such tolls by rules framed under the said Regulation

(*d*) Motor buses subject to mileage cess under schedule II D of the said Regulation

(*e*) Motor lorries exempt from tolls of particular municipalities under schedule II B of the said Regulation or rules made thereunder

CHAPTER XI

Recovery of Dues

1 Octroi and toll shall be payable on demand and every other tax leviable under clauses (*b*) to (*g*) of sub section (1) of section 61 shall be payable at the time specified in column 4 of the schedules I II III and IV The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the municipal council

2 All taxes, cesses rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose

3 Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix (B) For every such notice issued a fee of annas two shall be levied

4 If such owner or owner's agent or occupier or person shall not within fifteen days from the service of

such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

5 If the property tax due in respect of any building or land remains unpaid after a notice of demand has been duly served on the owner thereof the President may demand such sum from the occupier of such building or land and in default of payment may recover it from him in the manner provided in the above rule However no arrears due from the owner for more than one year shall be so recovered from the occupier

6 Nothing herein contained shall preclude the municipal council from suing in a Civil Court for any amount due to them under these rules

7 In order to distrain and sell the property referred to in rule 4 the President shall issue a warrant in the form prescribed in Appendix C and for each such warrant a fee of eight annas shall be leviable

8 The moveable property that is not liable to attachment and sale under section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

9 (1) Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to remove themselves

(2) The officer charged with the execution of warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to

the person in possession of the said property with a copy of such inventory

10 The distress shall not be excessive—that is to say the property distrained shall be as nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint, detention and sale

11 If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

12 If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

13 The surplus if any shall be paid to the person in possession distrained at the time of its seizure if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the municipal council

14 Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

15 Where the warrant is addressed outside the municipality the authority issuing the warrant may by endorsement direct the officer to whom the warrant is addressed to sell the property distrained and in such case it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis* Such officer shall after deducting all costs of recovery incurred by him remit the amount recovered under the warrant to the authority by whom it was issued who shall dispose of the same in accordance with the provisions of rules 11 and 13 *supra*

16 (1) If the President of the municipal council shall at any time have reason to believe that any person from whom any sum recoverable under these rules is due or is about to become due is about to remove himself from the municipal area the President may cause a bill

for the sum due or about to become due to be presented to such person and demand immediate payment thereof

(2) If on presentation of such bill the said person does not forthwith pay the sum due or about to become due by him the amount shall be leviable by distress and sale of the moveable property of the defaulter in the manner hereinbefore prescribed and the municipal council s warrant for distress and sale may be issued and executed without any delay

17 Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs. 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs. 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75
A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs. 100
A fee of rupees five if the amount distrained for is Rs 100 and over

An additional fee of 0-4-0 per peon per day shall be levied when peons are left in charge of distrained property

18 Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

Rates for these will be as follows —

	Annas.
Buffalo	4 each
Do calf	2 "
Bullock or cow	4
Heifer or calf	1
Sheep or goat	1
Kid	1
Horse	4
Foal	2
Donkey	1
Pig	1
Birds of all kinds	1

provided that no rate shall be charged where the owner of any live-stock pays the full amount of the municipal dues and receives back such live stock within three hours after seizure

APPENDIX B

(*Vide* rule 3 Chapter XI)

NOTICE OF DEMAND

Take notice that the President of the Minor Municipal Council of demands from you the sum of Rs due from you to the said Municipal Council on account of in for the half-year and if the sum due is not paid into the office of a or if sufficient cause for the non payment is not shown to him to within fifteen days from the service of this notice a warrant of distress will be issued for the recovery of the same with costs

Signature of the President or the Vice President Municipal Council

Date

APPENDIX C

(*Vide* rule 7 Chapter XI)

DISTRAINT WARRANT

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 193 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made this I to command you to distrain the goods and chattles of the said (or as the case may be any goods and chattles found on the premises referred to) to the amount of the said sum of Rs together with for warrant fee making together a sum of Rs and such further sum as may be sufficient to defray the charges of taking keeping and selling such distraint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint to sell the said goods and chattles and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking keeping and selling such distraint to return the surplus if any on demand to the person whom you found in possession of the said goods and chattles If sufficient distraint cannot be found of the goods and chattles of the said you are to certify the same to me together with this warrant

Signature of the President and Stamp of the Municipal Council

Date

CHAPTER XII

Remissions and Writes Off

1 (*a*) The term remission occurring in the Regulation will be applied in respect of amounts wrongly brought on demand and irrecoverable on that account All items brought on demand by error or where exemp tions have to be or had been given under the Regulation and rules framed thereunder, and all cases of double levy come under this class

(*b*) The term write off will be applied with regard to the amounts which brought on demand rightly have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against the death or continued absence of the defaulter leaving no property to proceed against and efflux of prescribed time making the amounts time-barred

2 The President of the municipal council will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the municipal council from time to time in their meetings for their decision

3 The municipal councils are empowered to remit by resolutions duly passed at a meeting all items falling under rule 1 (a) irrespective of the amount involved in each case As regards items falling under rule 1 (b) above, they are empowered by recording resolutions to write off sums not exceeding Rs 5 in each case

4 Arrears of taxes or costs of recovery may be written off as irrecoverable if they have been out standing for at least a year in the case of sums less than Rs 5 and three years in other cases provided the municipal council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

5 With regard to items exceeding Rs 5 a resolution recommending the amount to be written off should be passed The President will prepare a list of such cases and submit the same to the Deputy Commissioner together with a copy of the resolution of the municipal council

6 The Deputy Commissioners are empowered to write off amounts irrecoverable up to Rs 25 in each case Sanction of Government should be obtained for writing off larger amounts

7 Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the President against the items quoting the authority, sanctioning remissions or writes off in each case

8 A consolidated list of amounts so remitted or written off should be submitted to the Deputy Commissioner with the D C B statement for each quarter The Deputy Commissioners should at the annual inspection of the registers of the municipality, satisfy themselves that the powers of the municipal council are being properly exercised and that the entries are in order

SCHEDULE I

[*Section* 61 (1) (*a*)]

MAXIMUM RATES OF OCTROI

T	M m m t	E mpt	T m t wh h t a p y bl
A. O t — Cl I —A ti l f food drink f m an m l	R h p		
C t f h l d g te d coa t	0 0 1 ea h	(1) P l l ggage of tra ll d g od *b n fi l* prope ty f G t t th t m f mp t d mp d by n t fi d by th D p tm tal H d d th t th p p ty th m t d b l g t G rnme t	
Coc t d y	0 8 0 p md f 960 t l		
B t l l	0 0 1 p b dl of 100 l		
S g	0 4 0 p m d f 960 tol		
J gg y	0 2 0 p m d of 960 t h		
Gh	0 8 0 p m d f 960 t l		
B tt	0 6 0 p d f 960 t l		
O t	1 0 0 p t *ad l es*		
B	1 0 0 p t *d lor m*		
Ch ff	1 0 0 pe t *d lo*	(2) G d wh h d l d t t b t d d f mpt with M p l l m t d t k t th b ded w h p d d th l p d d th t f h g d b t p t d th y hall p y th f ll d ty	T m of m p rt f g d int th m ns p l lim t
Cl II —A m l d f sl ght h p d g t	0 2 0 p h d		
Cl III —O l d ll d K ll			
Oth l	0 2 0 p t		
Oil d	0 2 0 p m d f 960 t l		
	0 4 0 p dy f 160 2½ p palla		
Cl IV —A t le ed th t t f b ld g		(3) ( ) S lt (b) Op m ( ) Ferment d p t l q rs m f t red l di d d g li bl t of Abk ri dd ty(d) My m d k mbli ( ) G ld d S l whe mpo t d th f m f b ll (f) C	
1 Tmbe — ( ) T k h d bla kw d (b) T mb f th k ds	4 0 0 p to f 50 b ft 2 0 0 p to f 50 c bi ft	(4) S f h co t x dry co ts 100 b t l l v d f t b f b ght f p l ns mpt by *bor ñd* tra l l 5 eers f J g g ry 2½ f ghee 5 rs f b tt 2½ s f ll th han K m il 2½ se g 2 l th	
2 Ch m l m	0 4 0 p t l d		
3 R fi g t l (M g l p t t rn)	1 9 0 p t *d al rem*		

SCHEDULE I —*concld*

T	M m	E mpt	T m t wh h t p y bl
	R p		
Cla V —T ba	4 0 0 p m umd f 960 tola	/	
C gar	0 3 0 p 1 0.0		
C tt	0 2 0	(5) P good m	
B d	0 1 0	f t d lo Hy	
Cl VI —l ce good d th t t l f b d m f t d t cl f l th g d d	0 0 8 p rup *ad lor m*	(6) H d p Kh dı	
Cl VII —*M tal*	1 9 0 p *ad v lorem*		
Cl VIII —Oth t l wh h t p fi d b d wh h m y b pp d by th G m t by d th be h lf w th th co t f th m nı p l un ıl ce d	2 0 0 p t *ad valor*		

SCHEDULE II

Section 61 (1) (b) (c) (d) (e) and 62

MAXIMUM RATES

T	Max m m t p ye	E mpt	T m t wh h t p y bl
1	2	3	4
A R t b ld g l d b th ( ) L d t p d by b ild gs and t pp rten t t y b ildi g tt hed th t f th rewith g d pl gro d f th p t ge f m l k pt f p t us	E ght me f y h d ed q re y d	( ) B ld g set p rt f th oc p t f H H gh th M h j	I tw q l in t l m ts d ee b f re th 10th J ly d b f th 10th J y y y
( ) B ld g r hand b th t f ll g d ( )	E ght I e ry h d d rup p t f h dred p f th m k t l up t tw th d p w th f f y h d d rup p t f h d d p f th b l f h l ex f tw th us d rup	( ) B ld g l ly d pl f p bl w h p f rel g h t bl b t t f re d t l p p	
B Sp al t y ce	R t th t m y b tifi d by th G m t from t m to tim w th th t f th m p l il d	(1) M t p m b ld gs w th th pre in t f th temple u d f t g f h m d th m t ri l f th t mpl d th l ly d by th h k f pre p ri g dy m t	
C Wat t w te t	R tes th t m y b t fi d by th G m t f m t m t tim p d d th t th t fi d d m d by th G m t t b re bl w th ref t th p dit f p ding th w t pply	(2) O t h w th th pre t f th t mpl d f d t al p rp by p tru ted w th th t mpl w k d th w th th pre t f h tram mu fi kh d f d t l p rp by p t ted w th th l si g w k f th in titu- s	
D L ght g t x	O th rd f th rat lew bl u d t m A		

SCHEDULE II —*concld*

T	M xim m t p y	E ẽmpt	T m t wh h ta e p y bl
1	2	3	4
E Oth t l bl d S t n 62	R te to be fi d by th G m t h as with th t f th m n pal l	(d) Aid d aid d h l n th b ld g f wh h t harg d by th w ( ) B ldı g wh m k t l R 10 nd d p d by ld d h m p pl h rn th g d wh t p t p y th l t te f t s ght (f) B d g d f th p p f ti gym t (g) B ld g wh h th p p ty f th p l ty V c t t p llj c d by G m t f p fi p p p t h g f t t p d d h lt g f tro p	I two q l t l m t l d J ly d J y y y

SCHEDULE III

MAXIMUM RATE OF TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS OR PROFESSION IS CARRIED ON

(Section 61 (1) (f))

Items on which rates may be levied	Maximum rate per year	Time of payment
1	2	3
I Shops—		
	Rs	
(1) Wholesale shops (mandy) (for each shop per year)	1st Class 25	In two instalments in advance before the 10th July and 10th January of each year
	2nd 20	
	3rd 15	
	4th 10	
(2) Other shops (for each per year)	1st 25	
	2nd 20	
	3rd 15	
	4th 10	
	5th 6	
	6th 4	
	7th 2	
	8th 1	
II Other places where business or profession is carried on for purposes of profit (for each place per year)	1st 25	
	2nd 20	
	3rd 15	
	4th 10	
	5th 6	
	6th 4	
	7th 2	
	8th 1	

Vehicles liable to taxation with the Maximum Rates of Taxation

(Section 61 (1) (g))

Items on which rates may be fixed	Maximum rate per year	Exemption	Time at which tax is payable
	Rs a p		
For every four wheeled vehicle with springs constructed to be drawn by two or more horses	20 0 0	(*a*) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja (*b*) Vehicles the property of Government unless the Government consents to the levy of the tax (*c*) Vehicles belonging to the Municipality and not those hired by them (*d*) Juvenile vehicles such as perambulators etc (*e*) Vehicles kept by carriage builders or dealers solely for sale (*f*) Conveyance in transit or staying within municipal limits not longer than 30 days in any half year (*g*) Vehicles belonging to members of the Police and of the officers of the municipality employed in and out door duties provided that not more than one vehicle shall be exempted without the special permission of the municipal council (*h*) Motor Vehicles	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January every year
For every four wheeled vehicle with springs constructed to be drawn by a horse bull or bullock or by two or more horses under thirteen hands bulls or bullocks	10 0 0		
For every two wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks	6 0 0		
For every other vehicle with springs and every palanquin	6 0 0		
For every cart or other vehicle without springs	4 0 0		
For every bicycle or tricycle	2 0 0		

SCHEDULE V

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS

[*Section 61 (1) (h)*]

		Rs	a	p
1	On every motor bus ~~as defined in the motor vehicles rules~~ or motor lorry	0	6	0
2.	On every motor car	0	4	0
3	On every motor tricycle or bicycle or trailer attached to a motor car	0	2	0
4	On every four wheeled carriage	0	4	0
5	On every two wheeled carriage on springs other than a jutka	0	2	0
6.	On every jutka laden	0	2	0
7	On every jutka unladen	0	1	0
8	On every other vehicle with springs including a tricycle or bicycle	0	1	0
9	On every cart or other vehicle not on springs drawn by two bullocks buffaloes horses ponies asses or mules if laden	0	2	0
10	On every cart or other vehicle not on springs drawn by two buffaloes bullocks horses ponies asses or mules if not laden	0	1	0
11	On every cart or other vehicle not on springs drawn by single bullock buffalo horse pony ass or mule if laden	0	1	0
12.	On every cart or other vehicle not on springs drawn by a single bullock buffalo horse pony ass or mule if not laden	0	1	0

~~*Note re items 1, 2 and 3 above.*~~

These rates are retained as tolls may be levied by municipalities on the following classes of motor vehicles unless a lumpsum rate containing both vehicle tax and composition fee is fixed uniformly by Government by rules in this behalf —

(i) A motor car which has not compounded for all tolls
(ii) Motor lorries kept outside the municipality
(iii) Motor buses such as those of purely urban service on which only a service tax and no mileage cess has been levied
(iv) Motor cars of visiting motorists from outside Mysore.

Appendix F G—1]

SUBJECT

Section Mrl
File No 160-33
Serial No

Diary No of letter replied to

No L 4797

To

The Superintendent
Govt Printing
Bangalore

General and Revenue Secretariat
( )
the *193*

Sir

Date of issue 26/12/35

Signed by A S Rows

I am directed to invite your reference to this office letter no 4266 of 6 [illegible] ult returning duly corrected the proof relating to the rules for taxation in the Mysore municipalities in the State and requesting to send a clean proof thereof as before Monday the 9th inst and to state that the same have not been received so far I am accordingly to request you to kindly see that the proofs are sent without delay

I have

List of enclosures

Copied by

Examined by

WD 03601—GPE—30 000—23 9 35

for Secy to Govt
Dev Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L4246 Corr Proof Dated Bangalore 5th December 1935

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department

To

The Superintendent,

Government Printing, Bangalore

Sir

I am directed to return herewith duly corrected the proof relating to the rules for taxation in the Minor Municipalities in the State and to request that 3 copies thereof in octavo size may be sent to this office before Monday next

I have the honour to be
Sir,
Your most obedient servant,

for Secretary to Government,
Development Department

bnl 2

L 6932-39 d 12-3-36
ml/68-34 - 5

To

The Deputy Commissioners of Districts

Sir,

I am directed to state that the rules relating to taxation in the Minor Municipalities in the State have been issued with notification No L 6125/11 160-34-4 dated the 12th February 1936 The Superintendent, Government Printing, has been requested to supply direct to you 25 copies of the rules in question The copies, when received, may be sent to the Presidents of the Minor Municipal Councils in your District with the following instructions -

(1) That the Municipal Councils are competent to levy the taxes referred to therein subject to the maximum rates specified in the schedules and without reference to the Government, except in cases where sanction of Government is required to be taken under the rules

(2) That the rates of taxes in force in the Municipalities may be brought into line with those sanctioned in the new rules with effect from 1st July 1936

(3) That, in respect of Municipalities where the revision of assessment on buildin and lands is due under the rules, the said work may be arranged to be taken up by the Assessing Officer appointed for your Distri after the revision work in all the Town Municipalities is completed A report should be sent to Government showing th Minor Municipalities where revision wo

is to be taken up and the order in which this will be done

and (4) That the Municipal Councils should enforce these rules to the fullest extent with a view to augmenting their resources and providing funds for schemes of improvement

I have etc ,

Secretary to Government,
Development Department

Memo

Copy of the above to (1) the Comptroller to Government for information and (2) the Revenue Commr - in suppression of his item no 3 supra

By order,

L 6940 d12-3-36

For Secretary to Government
Development Department

L 7125/me
8/6/36

To

The Superintendent
Govt Printing

Sir,

I am directed to request that the printed copies of the rules relating to taxation in the Municipalities in the State which were not issued with L 6125/36 dated 12-9-35 may be supplied very early

I have the
Attn 14/2
for Secretary to
Govt

F No 46]

GOVERNMENT OF MYSORE

OFFICE OF
The Deputy Commissioner,
Kadur District
Chikmagalur

A3-C.2452/40-41

Dated 11th August 1942

To

The Secretary to Government
Law Department
Bangalore

Sir

Re Audit objections regarding octroi smuggling cases in the Tarikere Town Municipality

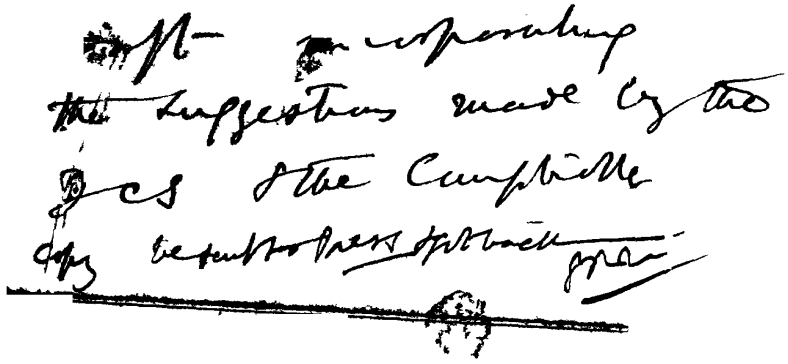
---

I have the honour to invite kind reference to this Office letter of even number dated 22nd Dec 1941 and the subsequent ~~reminder~~ reference dated 13th May 1942 on the above subject and to request that orders of Government may be kindly obtained and communicated early

I have the honour to be
Sir
Your most obedient servant

Deputy Commissioner
Kadur District

SKG/



DRAFT RULES REGULATING TAXATION IN MINOR MUNICIPAL COUNCILS IN THE MYSORE STATE

chapt I

These rules shall be called
as " Rules for Taxation in Mines
Municipalities " in the State

(b) " Deputy Commissioner shall mean
the Deputy Commissioner of the Distt
within which the mines is
situated

(c) " Section " means a section
the mines Mines Rules Rgln 1933

NOTIFICATION

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under sections 61 62 63 64 65 66 70 and 106 (2) (*g*) of the Mysore Minor Municipalities Regulation 1933 and all other powers in this behalf the following rules for the imposition assessment and collection of taxes in Minor Municipal Councils are made by the Government —

RULES

CHAPTER II

LEVY OF TAXES

1 The rates of taxes or amounts of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and hall not exceed those noted in schedules I to V

2 When a municipal council proposes to levy a tax under sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax for the time being in force it shall publish the proposal by beat of drum in the municipality and by means of a notice affixed in the municipal office specifying a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into consideration

3 Any person objecting to the imposition of a tax or to the class of person or property to be made liable thereto or to any enhancement of the rate may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule

4 The municipal council shall consider all objections or suggestions made under Rule 3 on the date fixed and on

the following days if necessary and may approve of the proposal with or without modifications provided that if the municipal council considers that the rates of tax ce s or fee originally proposed should be enhanced fresh notice should be given before the enhancement is finally decided on The resolution of the municipal council shall be forwarded ~~to the Assistant Commissioner of the taluk in which the municipality is situated and where there is no such officer~~ to the Deputy Commissioner who shall obtain the sanction of Government in cases falling under Section 62

5 The procedure prescribed in Rules 2 3 and 4 *supra* shall be observed *mutatis mutandis* whenever it is proposed under Section 64 of the Regulation to abolish suspend or reduce the tax or taxes levied in the Muni cipality

6 (1) No tax cess or fees other than a special sanitary cess or water tax shall without the express con sent of the Government be leviable in resp ct of—

(i) any building or part of any building belong ing to the Government and used solely for public purposes and not u ed or intended to be used for residential purposes or for purposes of profit

(ii) any vehicle or other property belonging to the Government and used solely for public pur poses and not used or intended to be used for purposes of profit

(iii) any building or part of a building used as a place of public worship or used for a chari table purpose

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establish ments of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any vehicle animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja

(3) No tax of any kind shall be leviable in respect of any building or part of a building or property or vehicle belonging to the Sringeri Mutt and to the Jahagirdar of Nelandur,

(4) No toll shall be leviable in respect of any vehicle used for the passage of troops or the conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government stores or of any other Government property or for the passage of Military or Police Officers on duty or the passage of conveyance of any person or property in their custody

(5) No tax shall be levied in respect of the properties and individuals specified in column 4 of schedules 3

7 The Government may by order grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fee imposed under the Regulation

II and IV

CHAPTER ~~II~~ III

Levy of Octroi

Section 61 (1) (a)

1 The local limits for collecting octroi duty shall be the municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within these limits except by one of the roads specified by the municipal council

3 All persons bringing into or receiving from beyond the octroi limits any such articles shall exhibit the same at the Octroi Office to allow of ~~the~~ being duly inspected by the octroi staff

4 Every person bringing dutiable articles into the town shall report the fact at the Octroi Office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in Schedule I

6 A table showing the octroi duty leviable on various articles shall be exhibited at the Octroi Office in a conspicuous part thereof

7 When the goods are brought to the Octroi Office they may be unloaded and weighed or counted by the octroi staff Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of goods showing the quantity or weight of goods, the amount paid

in respect thereof and the date of payment or deposit the same in the Bonded Warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi collection Should he fail to produce the same the value or quantity of the goods shall be taken as such the aforesaid officer may deem fit and octroi levied accordingly

BONDED WAREHOUSE

9 The municipal council may provide a Bonded Warehouse for the custody of goods which may be deposited under rule 7 *supra*

10 It shall be open for transaction of business from 7 A M to 10 A M and 1 1 M to 5 P M daily except on holidays authorised by the President Arrangements shall however be made by the Officer in charge of the Koti for dealing with perishable article such as betel leaves etc on such days and also other articles under special circumstances

11 Any importer depositing goods in the Bonded Warehouse shall unless the Octroi Koti has previous to weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Appendix A)

12 A receipt in the form ~~appended (Appendix B)~~ shall be given by the Officer in charge of Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by the receipt

13 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

14 If the depositor does not himself take delivery of the articles deposited in the bonded warehouse, he must

endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the abovesaid officer

15 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may on paying full dues thereon import such goods into the municipal limits covered by a permit or may export such goods free covered by an export pass subject to the escort of an octroi subordinate provided that new packages covered by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer and the duplicate delivered to the exporter

16 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(*i*) Goods shall be allowed to remain ~~one week~~ free of charge

(*ii*) After that period rates as in the following schedule shall be charged for a week or portion thereof —

(*a*)	Articles other than cloth bundles	Six pies per bag per day
(*b*)	Cloth bundles	Two annas per bundle per day
(*c*)	Kerosene oil and petrol	One pie per tin per day

(*iii*) Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or exemption from such penal rates

Note The storage fees are distinct fr octroi levied on g

17 All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be pasted at least seven days before such sale at the bonded warehouse and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

18 The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein,

In the c of perishables the goo sold aft 2 hours of their receipt without any notice of sale being gu entitled

unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of goods

19 When any goods are sold under Rule 17 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received during that period have been duly disposed of the balance shall be credited to the Municipal Funds No claim shall be admitted after the said period of six months except with the special permission of the municipal council

REFUNDS

20 Refund of octroi duty shall not be granted except in the case of ~~goods~~ which are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

21 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi house together with the original receipt for octroi duty paid thereon and an application for refund prepared in duplicate mentioning the circumstances that necessitated the export tation of goods and giving such particulars as will be prescribed in this behalf by the President

22 The officer in charge of the Bonded Warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant and the claim shall be forwarded to the President or Vice President for orders of the refund

GENERAL

23 The municipal officers only under the orders of the President or Vice President may inspect the ~~shops~~ at all reasonable hours to see if there are any smuggled goods and the ~~shopkeepers~~ shall be bound to allow such inspection

24 The President of the municipal council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered half the amount of such duty ~~and in special cases the full amount thereof at the discretion of the President~~

25 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import, account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

26 Any breach of the above rule 25 will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes Rules 2 3 4 7 and 23 shall be liable on conviction before a Magistrate, to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

27 Notwithstanding anything contained in rule 26 supra, the President of the Municipal Council may in cases wherein any person who with the intention to defraud the Municipality causes or abets the introduction of or himself introduces or attempts to introduce into the octroi limits of the said Municipality any such goods upon which payment of the octroi due on such introduction has neither been made nor tendered by rendering ten times the value of such octroi or fifty Rupees whichever may be greater

premises

to believe that any such article or articles concealed in any premises may after making the search at any time such premises he finds any such article and arrest any person in possession thereof Provided that any article or person so

PTO

APPENDIX A—(Rule 11)

To

The Officer in charge of the Bonded Warehouse Minor Municipal Council of

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight		Quantity	Value	Remarks
			Maunds	Seers			
1	2	3	4	5	6	7	8

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the rules Nos 12 to 19

Witness
Signature
Address

Signature of depositor
Address
Date

117 (1) When imported by Railway fresh fruits betel leaves or vegetables and goods on which the Octroi does not exceed Rupees 3 or any other limit fixed under Rule 104 shall be dealt with at the Railway Ookad in accordance with the rules laid down for observance at out post ookads and the registration of the Railway receipts shall not be required

(2) In all other cases, goods shall be assessed at the Head Office in accordance with the following rules —

118 When an importer receives the Railway receipt of goods consigned to him by Railway he shall take or send it with the invoice or in the absence of the latter with a written declaration of the details of the consignment to the Head Octroi Office where if the goods are found liable to the payment of octroi the receipt and the invoice or declaration shall be abstracted into a railway receipt and invoice register to be kept in Form 34 The date hall be written across the page of the register before each day s entries have begun The Railway receipt and invoice shall be stamped with a Municipal stamp and returned to the importer to enable him to obtain the goods from the Railway The declaration shall be stamped and filed

NOTE 1—Th C l may pplement th g t t h k by r g g w th th Railw y to gi t paym nt f y p d l b t ot f th g t f mpa w th th M p l R lway ce pt d reg t

NOTE 2—M p l C l m y d p te th l k t w k t St t rs al g w th th My o R lw y Staff wh w ll d l th g m t a th ct l k ha l t d th s l dut Th R lw y d p tm nt b bj t n to th M p l C k l l king p d tl th w rking d d w ll m k arrange m t t giv them all p bl f ul t this con t Th t ra g m t t be d pt d l each t t h ld b d d d p by th Pre d t f th M p l C l rn d d th Traffi M g m lit t

119 The Railway receipt and invoice register shall be examined and checked periodically by one of the members of the Council who hall at the time compare some of the declarations with it

120 The registration of the consignment having been completed as laid down in Rule 118 the octroi Superintendent or Officer in charge of the Octroi Koti shall determine and recover the octroi leviable and shall grant a pass to the importer in Form 28

121 On arrival of the goods at the Railway Ookad the importer shall present the pass obtained under the previous rule and the Mutsaddi shall after satisfying himself that the goods agree with details entered in the pass fill up the third foil of the pass tear it off and retain it to be sent to the Head Office at the end of the day He shall hand back the second foil with the blank coupon attached to the importer

122 If a consignment which should have been registered at the Head Octroi Office arrives at the Railway barrier without a pass in Form 28 the Mutsaddi shall send the importer with the goods accompanied by a peon and a pass in duplicate in the

same manner as laid down in Rule 105 The Octroi Superintendent or the officer in charge of the Koti shall deal with the case as if it were a dispute under Rule 111

123 When the third foils are received at the Head Octroi Office under Rule 121 they shall be checked with their respective counterfoils and pasted on to them In the even of a third foil not being received at the office within a reasonable time investigation shall be made by the Octroi Superintendent and the importer if necessary required to produce his Railway receipt to show that his goods have not arrived

124 An Inspector meeting a consignment which has passed the Railway Ookad is authorized to demand the importer s pass and verify the entries therein by inspection of the consignment The Inspector shall see that the third foil has been torn off and if he finds the pass correct he shall fill up the columns in the coupon which he will tear from the foil and keep for comparison with the third foil at the barrier He shall then endorse his name at the back of the pass and return it to the importer The procedure prescribed in clauses (iii) and (iv) of Rule 107 will then be followed

Remittance of Collection to Head Office

*125 The Mutsaddi or Daroga of each Ookad including the Octroi Koti if situated separately from the Head Office shall send daily to the Head Octroi Office at the hour fixed by the Council his cash box book of receipts and counterfoils register of transit passes and the *jinswar*

In Municipalities where the Ookad Mutsaddi is not empowered to assess and collect octroi the register of passes alone will be sent daily to the octroi office for inspection

*126 The cash boxes shall be opend at the Head Octroi Office This duty may be performed by the Octroi Superintendent or Collector or other officer empowered by the President The President may also depute a Councillor to supervise the proceeding in such cases

*127 (i) After the money in each cash box is counted the amount shall be endorsed by the receiving officer at the foot of the last counterfoil of the day for the barrier concerned as well as on the barrier *jinswar* The aggregate contents of all the cash boxes shall then be brought to accounts as prescribed in Rule 128

NOTE —The [illegible]

(ii) When the money in a cash box has been counted the counterfoils from the barrier concerned shall

APPENDIX B—(Rule 12)

Octroi Office Minor Municipal Council of

Received the deposit of the undermentioned goods from

Receipt No	No	Date	Goods deposits note number	Name of articles	Number of articles	Description	Remarks

Octroi Mutsaddi

CHAPTER ~~IV~~ IV

Tax on Buildings and Lands

[*Section 61 (1) (b)*]

1 The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar hereinafter called the Assessor at least once in every four years

(2) The municipal council shall afford all clerical and other necessary help to the Amildar to discharge his duties as Assessor and shall bear all expenditure incidental thereto

2 (1) When a rate on buildings or lands or both is imposed the Assessor shall cause an assessment list of all buildings or lands or buildings and lands in the Municipality to be prepared containing—

(*a*) the name of the street or division in which the property is situated

(*b*) the designation of the property either by name or by number sufficient for identification

(*c*) the names of the owner and occupier if known

(*d*) the capital value of the property and

(*e*) the amount of the tax assessed thereon

(2) For the purpose of making such assessment as aforesaid the Assessor and any other person appointed to assist him in his work may make an inspection of such property

(3) On the requisition of the Assessor the owner or occupier of any such building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature

(*a*) as to the name and place of abode of the owner or occupier or of both

(*b*) as to the dimensions of such building or land and the capital value thereof

3 When the name of the person primarily liable for the payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained it shall be sufficient to designate him in the assessment list and in

any notice which it may be necessary to serve upon the said person as the holder of such premises without further description

4 When the assessment list has been completed the Assessor shall give public notice thereof and of the place where the list or a copy thereof may be inspected, and every person claiming to be either owner or occupier of property included in the list and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge

5 (1) The Assessor shall at the time of the publication of such assessment list give public notice of a time not less than a month thereafter when the revising authority will proceed to revise the valuation and assessment and in all cases in which any property is for the first time assessed or the assessment is increased the Assessor shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known he shall affix the notice in a conspicuous place on the property

(2) The revising authority to whom objections under sub rule (1) above may be made shall be the municipal council or any committee to which the municipal council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commissioner the municipal council may delegate this function

(3) All objections to the valuation and assessment shall be made to the Assessor before the time fixed in the notice by application in writing stating the grounds on which the valuation and assessment are disputed and all applications so made shall be so registered in a bool to be kept by the assessor for the purpose and forwarded to rev

(4) The revising authority shall after allowing the applicant an opportunity of being heard in person or by agent—

(*a*) investigate and dispose of the objections

(*b*) cause the result thereof to be noted in the book kept under sub rule (3) and

(*c*) cause any amendment necessary in accordance with such result to be made in the assessment list

(5) When all objections made under this rule have been disposed of or all amendments required by sub rule

(4) have been made in the assessment list the said list shall be authenticated by the revising authority

(6) The list so authenticated shall be deposited in the municipal office and shall there be open for inspection during office hours to all owners and occupiers of property specified therein or to the agents of such persons and a notice that it is so open shall be forthwith published

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence—

(i) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such entries respectively refer and

(ii) for the purposes of any tax imposed on buildings or lands of the amount of each such tax leviable thereon throughout the official year to which such list relates

6 (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property such entry having been omitted from or erroneously made in the assessment list through fraud accident or mistake or in respect of any building constructed altered added to or reconstructed in whole or in part where such construction alteration addition or reconstruction has been completed after the preparation of the assessment list after giving notice to any person interested in the alteration of the list of a date not less than one month from the date of service of such notice before any objection to the alteration should be made

(2) An objection made by any person interested in any such alteration before the time fixed in such notice and in the manner provided by rule 5 (3) shall be dealt with in all respects as if it were an application under the said rule

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed altered added to or reconstructed on the day on which such construction alteration addition or reconstruction was completed or on the day on which the new construction alteration addition or reconstruction was first occupied whichever first occurs or in other cases on the earliest day in the current official year on which the circumstances justifying

the entry or alteration existed, and the tax or the en hanced tax as the case may be shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year

7 (1) In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable had not such building been demolished

8 (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred the person from whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the municipal council

(3) Whenever such transfer comes to the knowledge of the municipal council either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal registers for that of the person primarily responsible

(4) The liability on the owner for payment of taxes on buildings or lands continues in the absence of such notice of transfer

9 Any person who fails to furnish the information required under rule 2 (3) above or who furnishes false information knowing it to be false shall be liable on conviction before a Magistrate to a fine not exceeding Rs 50

CHAPTER V

Lighting Tax

[*Section 61 (1) (c)*]

1 Lighting tax shall be levied at a rate not exceeding one third of the rate levied on buildings and lands situated within the municipal limits as specified in

schedule II in case where lighting of public streets places and buildings is undertaken by the municipal council

2 The tax will be collected in advance in the months of July and January of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands

CHAPTER ~~V~~ VII

Water Tax

[*Section 61 (1) (d)*]

1 Water tax shall be levied with the previous sanction of Government at a rate to be specified in respect of each municipal council subject to the conditions specified in the proviso (b) to section 63 of the Regulation

2 Each Municipal Council intending to levy the said tax should submit the proposal to Government together with the conditions to be attached for the supply of water both in respect of public fountains and private connections

CHAPTER ~~VI~~ VII

Special Sanitary Cess

[*Section 61 (1) (e)*]

1 No special sanitary cess shall be leviable in respect of any private latrines premises or compounds unless and until the municipal council has—

(i) made provision for the cleansing thereof by manual labour and

(ii) issued either severally to the persons to be charged or generally to the inhabitants of the municipality or part of the municipality to be charged with such cess one month's notice of the intention of the municipal council to perform such cleansing and to levy such cess

2 The rates of levy of such cess shall be in accordance with those to be prescribed by Government from time to time on the recommendation of the municipal council concerned

CHAPTER ~~VII~~ VIIA

TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS IS CARRIED ON ETC

[*Section 61 (1) (f)*]

1 Every person keeping a shop or engaging any place for carrying on any profession business or trade within the municipal limits shall within 15 days from the first day of the official year and any person who engages any place as such shall immediately after keeping the shop or engaging the place give in writing intimation thereof to the President of the municipal council

2 Every person liable to tax on shops and places where business is carried on for purposes of profit and every such person who shall change the name of the place shall within 30 days from the date of changing the same give intimation thereof in writing to the President of the municipal council

3 The tax shall be levied at rates not exceeding those specified in schedule III

4 Failure to furnish information under the above rules and furnishing false information in connection there with shall be punishable with fine which may extend to Rs 50 on conviction before a Magistrate

CHAPTER ~~VIII~~ IX

TAXES ON VEHICLES

[*Section 61 (1) (g)*]

1 The municipal council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles with the amount leviable and such other details as may be necessary

2 The tax levied on vehicles shall not exceed the rates specified in Schedule IV

3 The Municipal Council may compound with the keeper of any livery stable or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu

of any amount which such keeper would otherwise have been liable to pay

4 When a vehicle has been sold the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

5 The levy of vehicle taxes on motor vehicles as hereinafter prescribed

CHAPTER IX

Toll on Vehicles

[*Section 61 (1) (h)*]

1 At the municipal boundary on all roads specified in the sale notification the municipal council may with the previous sanction of Government establish toll bars gates or stations

2 The municipal council may subject to the provisions of rules below levy toll at rates not exceeding those specified in schedule V on vehicles entering the municipal limits

3 No more than one payment of toll shall be demanded at any toll bar gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise Provided that when toll has been paid at any toll bar gate or station in respect of any vehicle not laden the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar gate or station laden within such period

4 The municipal council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules including the terms if any on which the liability to pay such tolls may be compounded by periodical payments and it shall be the duty of every person authorised to demand payment of a toll to show such tables on the request of any person on whom such demand is made

5 (1) In the case of non payment on demand of any toll leviable by the municipal council, the person appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand, and

may detain the same He shall thereupon give the person in possession of the vehicle a list of the property seized from him

(ii) When any article is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid

(iii) If at any time before the sale has begun the person whose property has been so seized tenders at the municipal office the amount of all expenses incurred and of the toll payable the municipal council shall forthwith release the property seized

(iv) If no such tender is made the property may be sold and proceeds of such sale shall be applied in pay ment of such toll and the expenses incidental to the seizure detention and sale

(v) The surplus if any of the sale proceeds shall be credited to the municipal funds and may, on applica tion made to the municipal council in writing within six months next after the sale be paid to the person in whose possession the property was then seized and if no such application is made shall be the property of the municipal council

6 If the collection of the toll has been leased under section 68 any person employed by the lessee to collect such tolls shall subject to the conditions of the lease have the powers referred to in rule 5 (i) and (ii) above provided that no article distrained may be sold except under the orders of the municipal council

7 No toll shall be levied for the passage of the carriages carts etc —

(1) Belonging to His Highness the Maharaja or His Highness the Yuvaraja of Mysore

(2) Belonging to the Dewan of Mysore

(3) Belonging to the Municipal Council

(4) Conveying the municipal servants on duty or property in the custody of such servants

(5) Licensed by the Municipal Council

(6) Assessed by the Municipal Council to municipal taxation, provided the tax has been paid in advance

(7) Possessed by a person who has compounded with the Municipal Council for the prescribed sum

(8) Engaged by the Postal Department exclusively to convey mails

(9) Belonging to the Hon ble the British Resident in Mysore and his staff namely the Secretary to the Resident the Residency Surgeon and the Personal Assistant to the Resident

(10) Belonging to the Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance

(11) Belonging to the Heads of Mutts who hold a rahadari issued by competent authority

(12) No tolls shall be levied on foot passengers

(13) No tolls shall be levied on any conveyance used for any ambulance purpose

(14) No tolls shall be levied for the passage of military troops or military stores or equipages or police officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Government as established where proof is required by the production of a pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up at the last toll gate passed before the cart carriage or animals conveying such property reaches the destination noted in such pass or certificate

(15) No toll shall be levied afresh on any cart etc passing along the toll gate if within a period of 24 hours counted from sunrise to sunrise a toll has been collected thereon at a toll gate in the Mysore State or toll gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities

(16) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly

(17) No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the toll gate is established

(18) The British Military Officers in uniform passing on duty through the State are exempted from the payment of tolls

(21) The ~~following~~ Cases in which motor vehicles are exempt from tolls are the following —

a) Tolls on motor cycles & cars which are subject to a vehicle tax under Schedule II a of the Road Traffic & Tolls Regulations

b) Tolls on motor cabs which have paid the Compensation fees for tolls under Sch IV A of the above Regn

c) Tolls on other motor vehicles which may be exempted from paying such tolls by rules framed under the above regn

(d) Motor buses subject to mileage cess under Sch II D of the Regn

(e) Motor lorries exempt from tolls by ~~the~~ under rules under Sch II B of the Tolls Regn or rules under the Regulation

(19) The car conveying the Raja of Sandur

(20) No toll shall be levied on through traffic provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers hall not be considered as through traffic

CHAPTER X

Recovery of Dues

1 Octroi and toll shall be payable on demand and every other tax leviable under clauses (*b*) to (*g*) of sub section (1) of section 61 shall be payable at the time specified in column 4 of the schedules I III and IV The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates is may be approved by the municipal council

2 All taxes cesses rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose

3 Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix (C) For every such notice issued a fee of annas two shall be levied

4 If such owner or owner s agent or occupier or person shall not, within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

, Nothing herein contained shall preclude the municipal council from suing in a Civil Court for any amount due to them under these rules

5 In order to distrain and sell the property referred to in Rule 4 the President shall issue a warrant in the

form prescribed in Appendix D and for each such warrant a fee of eight annas shall be leviable

7 The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

8 Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance

(1) Provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to remove

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property

9 The distress shall not be excessive—that is to say the property distrained shall be as nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint detention and sale

10 If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

11 If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

12 The surplus if any shall be paid to the person in possession distrained at the time of its seizure, if

application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the municipal council

13 Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

14 Where the warrant is addressed outside the municipality the authority issuing the warrant may by endorsement direct the officer to whom the warrant is addressed to sell the property distrained and in such case it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis* Such officer shall after deducting all costs of recovery incurred by him remit the amount recovered under the warrant to the authority by whom it was issued who shall dispose of the same in accordance with the provisions of rule 10 and 12, *supra*

15. (1) If the President of the municipal council shall at any time have reason to believe that any person from whom any sum recoverable under these rules is due or is about to become due is about to remove himself from the municipal area the President may cause a bill for the sum due or about to become due to be presented to such person and demand immediate payment thereof

(2) If on presentation of such bill the said person does not forthwith pay the sum due or about to become due by him the amount shall be leviable by distress and sale of the moveable property of the defaulter in the manner hereinbefore prescribed and the municipal council s warrant for distress and sale may be issued and executed without any delay

16 Fees shall be levied on distraints under these rules with reference to the value of the property distrained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not le s than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Ps 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75

A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs 100

A fee of rupees five if the amount distrained for is not less than Rs 100 and over

17 Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

Rates for these will be as follows —

	Annas
Buffalo	4 each
Do calf	2
Bullock or cow	4
Heifer or calf	1
Sheep or goat	1
Kid	1
Horse	4
Foal	2
Donkey	1
Pig	1
Birds of all kinds	1

provided that no rate shall be charged where the owner of any live stock pays the full amount of the municipal dues and receives back such live stock within three hours after seizure

7e An additional fee of 0-4-0 per head per day shall be levied when heads are left in charge of distrained property

APPENDIX B (vide rule 3 chap X)

NOTICE OF DEMAND

Take notice that the President of the Minor Municipal Council of demands from you the sum of Rs due from you to the said Municipal Council on account of in for the half year and if the sum due is not paid into the office of a or if sufficient cause for the non payment is not shown to him to within fifteen days from the service of this notice a warrant of distress will be issued for the recovery of the same with costs

Signature of the President or the Vice President Municipal Council

Date

APPENDIX C (vide rule 7 chap X)

DISTRAINT WARRANT

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 193 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made this is to command you to distrain the goods and chattles of the said (or as the case may be any goods and chattles found on the premises referred to) to the amount of the said sum of Rs together with for warrant fee making together with a sum of Rs and such further sum as may be sufficient to defray the charges of taking keeping and selling such distraint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with such further sum may be sufficient to defray the charges of taking and keeping such distraint to sell the said goods and chattles and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking keeping and selling such distraint to return the surplus if any on demand to the person whom you found in possession of the said goods and chattles If sufficient distraint cannot be found of the goods and chattles of the said you are to the same to me together with this warrant

Signature ~~or Stamp~~ of the President of the Municipal Council

Date

and Stamp 15

CHAPTER XII

Remissions and Writes Off

1 *(a)* The term remission occurring in the Regulation will be applied in respect of amounts wrongly brought on demand and irrecoverable on that account All items brought on demand by error or where exemptions have to be or had been given under the Regulation and rules framed thereunder and all cases of double levy come under this class

(b) The term write off will be applied with regard to the amounts which brought on demand rightly have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against the death or continued absence of the defaulter leaving no property to proceed against and efflux of prescribed time making the amounts time barred

2 The President of the municipal council will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the municipal council from time to time in their meetings for their decision

3 The municipal councils are empowered to remit by resolutions duly passed at a meeting all items falling under rule 1 (a) irrespective of the amount involved in each case As regards items falling under rule 1 (b) above they are empowered by recording resolutions to write off items not exceeding Rs 5 in each case

4 Arrears of taxes or costs of recovery may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases provided the municipal council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

5 With regard to items exceeding Rs 5 a resolution recommending the amount to be written off should be passed The President will prepare a list of such cases and submit the same to the Deputy Commissioner together with a copy of the resolution of the municipal council

6 The Deputy Commissioners are empowered to write off amounts irrecoverable up to Rs 25 in each case Sanction of Government should be obtained for writing off larger amounts

7 Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the President against the items quoting the authority sanctioning remissions or writes off in each case

8 A consolidated list of amounts so remitted or written off should be submitted to the Deputy Commissioner with the D C B Statement for each quarter The Deputy Commissioners should at the annual inspection of the registers of the municipality satisfy themselves that the powers of the municipal council are being properly exercised and that the entries are in order

SCHEDULE I

[*Sections* 61 (1) (*a*)]

MAXIMUM RATES OF OCTROI

T	M m m t	Γ ~pt	w
A O t — Cl I —A t l f f od d k f m m l	H a. p		
C t f h l d g t d t	0 0 1 h	(1) P l l ggag f t ll rs d g q *bon fid* p p rty f G m t t th t f mp rt d mp n d by t fi d by th D p rtm t l H d d th t th prop ty th m t d b l g t G m t	
C te d y L	0 8 0 p md f 960 t l		
B t l l	0 0 1 p b dl f 100 l		
S g	0 4 0 p m d of 960 t l		
J gg y	0 2 0 p m d f 960 tol s.		
Gl	0 8 0 p m d f 960 t l s.		
B tt	0 6 0 p m d f 960 t l		
O t	1 0 0 p t *d lo*		
B	1 0 0 p t *d l em*		
Cl ff	1 0 0 p t *d val*	(2) G d wh h d l d t t b t d d f mpt w th M p ll m t d t k t th b d d w h se p d d th l pro d d th t f h g d b t p t d th y h ll p y th f ll d ty	T m f m p t f g d t th m p l l t
Cl II —A m l d f l ght h p d g t	0 2 0 pe h d		
Cl III —O l d l d K ro l	0 2 0 p t n		
Oth l	0 2 0 p m d f 960 t l		
O l d	0 4 0 p dy f *160* er 2½ per p ll		
Cl IV —Art l d th tru t f b ld g			
1 Tmb — ( ) T k h d bl kw d	4 0 0 p t f 50 b ft	(3) S ~~green~~ fresh t dry t 100 b t l l d f t b co f b ght fo p l pt by *b fid* t l l rs	4/-
(b) Tmb f th k d	2 0 0 p t f 50 b ft		
2 Ch m lim	0 4 0 p t l d		
3 R fi g t l (M g l p t t)	1 9 0 per t *d lo*		
Cl V —T b	4 0 0 p m d f 960 t l		
C g	0 8 0 p 1 000	(4) P ce g d m	5
C g tt	0 2 0	f t d l lly	
B d	0 1 0		
Cl VI —l ce g d d th t t l f b d m fact d rt l f l th g d d	0 0 3 p rup *d lor*	(5) H d p Kh d	6/
Cl VII —M t l	1 9 0 p ce t *ad alor m.*		

SCHEDULE I—*concld*

T	M im m t	E mpt	T m t wh h t p y bl
Cl VIII—Oth rt l wh h are t p fied bo d wh h m y be pp d by th Go er m t by d n th b half with th co t f th m pal n l ce ed	R p 2 0 0 p cent *d lorem.*		

(3) (a) salt (b) yeast (c) fermented or Spirituous liquors manufactured or Indian drugs liable to excise or Abkari duty (d) Nuisance made Kandhas (e) gold & silver when unfitted in the form of bullion (f) coin

5 seers of jaggery
2½ srs of ghee
5 srs of butter
2½ srs of oil other than coal
2½ srs sugar
2 clothes

17

SCHEDULE II

Sections 61 (1) (b) (c) (d) (e) and 62

Maximum Rates

1	2	3	4
A R t b ld l d b l ( ) L d t p d by build g d t pp t t t y b ld g tt h d th t f th w th g d n pl ur g d f th p t g f m l k pt f p t	E ght f y h dr d q y ds	( ) B ldi g t p t f th p t f His H h the M h] — (b) B ld g b l g g t G m t d d l ly f p b h p rp d t d t d d t b d f p fit l th G m t n t t th l y f t	I tw q l t l m t d b f th 10th July d b f th 10 h J sry ry y
( ) B ld g l d b th t f ll g d ( )	E ght f ev y h d d rup p t f h d d rup f tl m k t l p t tw th d p w th f f ry h d d rup p t f h d d p f th b l f h l f t th d rup	( ) B ld g l ly d pl f p bl w h p f l g h t bl b t t f d tı l p p	
B Sl l S t y	R t tl t m y b t fi d by th G m t f m t m t t m w th th t f th m p l d	(1) M t p b ld g w th th p t f th t pl d f t f V h m d tl m t l f th t mpl d th l ly d by th h k f p p g N) dy m t	
C W t t w t t	R t th t m y b t fi d by tl G er m t from t m t t m p d d th t th t fi d deem d ty th G m t t b bl w tl f t th p d t f pro d g th w t pply	(2) O t h w th th p t f th t mpl d f d t l p rp by p t t d th th t mpl w k d th w th th p t f l tt m m fi kh d f d tıal purp es by p t t d w th th l g w k f th t t tı	
D L ght g t	O th d f th t l bl d t m A		

SCHEDULE II—*concld*

T	M im m t p y	E mpt	T m t wh h t p y bl
1	2	3	4
th t l bl d S u n 62	R te t b fi d by the G m t h w th th t f th m p l il	(d) A d d d d h l n th build g f whi h t h g d by th w rs	
		( ) B ldiıg wh m k t l R 10 d d p d by ld d fi m p pl wh th g d wh too poo t p y th l t t f t as ght	
		(f) B uld gs d f th p urp f t gym m	
		(g) B ld g wh h th p p ty f th m pal ty V t t p lly re d by G n m t f p fi p p h p t h g f te t p d d h lt g f tro p	I tw q l t l m t n d J ly d J y ry y ar

SCHEDULE III

MAXIMUM RATES OF TAX ON SHOPS AND OTHER PLACES WHERF A BUSINESS OR PROFESSION IS CARRIED ON

(Section 61 (1) (f))

			Rs	*Time of payment*
I	Shop—			
1	Wholesale shop (Mandy) (for each shop per year)	1st Class	25	In two instalments in advance before the 10th July and 10th January of each year
		2nd	20	
		3rd	15	
		4th	10	
2	Other shops (for each per year)	1st	25	
		2nd	10	
		3rd	6	
		4th	4	
		5th	2	
		6th	1	
II	Other places where business or profession is carried on for purposes of profit (for each place per year)	1st	25	
		2nd	20	
		3rd	15	
		4th	10	
		5th	6	
		6th	4	
		7th	2	
		8th	1	

SCHEDULE IV

VEHICLES LIABLE TO TAXATION WITH THE MAXIMUM RATES OF TAXATION

(Section 61 (1) (g))

	Yearly Rs	a	p
For every four wheeled vehicle with springs constructed to be drawn by two or more horses	20	0	0
For every four wheeled vehicle with springs constructed to be drawn by a horse bull or bullock or by two or more horses under thirteen hands bulls or bullocks	10	0	0
For every two wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks	6	0	0
For every motor bus or motor lorry	60	0	0
For every motor car weighing 15 cwts or more	40	0	0
For every motor car weighing less than 15 cwts	30	0	0
For every motor cycle	15	0	0
For every other vehicle with springs and every palanquin ~~and every trailer attached to a motor car~~	6	0	0
For every cart or other vehicle without springs	4	0	0
For every bicycle or tricycle	2	0	0

Exemptions	*Time at which tax is payable*
(*a*) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January every year
(*b*) Vehicles the property of Government unless the Government consents to the levy of the tax	
(*c*) Vehicles belonging to the Municipality and not those hired by them	
(*d*) Juvenile vehicles such as perambulators etc	
(*e*) Vehicles kept by carriage builders or dealers solely for sale	
(*f*) Conveyance in transit or staying within municipal limits not longer than 30 days in any half year	
(*g*) Vehicles belonging to members of the Police and of the officers of the municipality employed in and out door duties provided that not more than one vehicle shall be exempted without the special permission of the municipal council	

SCHEDULE V

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS

[*Section 61 (1) (h)*]

		Rs	a	p
1	On every motor bus as defined in the motor vehicles rules or motor lorry	0	6	0
2	On every motor car	0	4	0
3	On every motor tricycle or bicycle or trailer attached to a motor car	0	2	0
4	On every four wheeled carriage	0	4	0
5	On every two wheeled carriage on springs other than a jutka	0	2	0
6	On every jutka laden	0	2	0
7	On every jutka unladen	0	1	0
8	On every other vehicle with springs including a tricycle or bicycle	0	1	0
9	On every cart or other vehicle not on springs drawn by two bullocks buffaloes *horses ponies asses or mules if laden*	0	2	0
10	On every cart or other vehicle not on springs drawn by two buffaloes bullocks horses ponies asses or mules if not laden	0	1	0
11	On every cart or other vehicle not on springs drawn by single bullock buffalo horse pony ass or mule if laden	0	1	0
12	On every cart or other vehicle not on springs drawn by a single bullock buffalo horse pony ass or mule if not laden	0	1	0

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8x12

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MY.

General and Revenue Secretariat

Dated Bangalore 16th March 193-

No 7125 Ml

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Development Department

To

The Superintendent, Government Printing,
Bangalore

Sir

I am directed to request that the printed copies of the rules relating to taxation in the Minor Municipalities in the State issued with notification No L 6125/Ml 160-34-4 dated 12th February 1935 may be supplied very early

I have the honor to be,
Sir,
Your most obedient servant,

T D

for Secretary to Government,
Development Department

B K M 2

Draft received from the Comptroller, incorporating his suggestions

DRAFT RULES REGULATING TAXATION IN MINOR MUNICIPAL COUNCILS IN THE MYSORE STATE

NOTIFICATION

— — —

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under sections 61 62 63 64 65 66 70 and 106 (1) (g) of the Mysore Minor Municipalities Regulation 1933 and all other powers in this behalf the following rules for the imposition assessment and collection of taxes in Minor Municipal Councils are made by the Government —

RULES

CHAPTER I

LEVY OF TAXES

1 The rates of taxes or amounts of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and shall not exceed those noted in schedules I to V

2 When a municipal council proposes to levy a tax under sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax for the time being in force it shall publish the proposal by beat of drum in the municipality and by means of a notice affixed in the municipal office specifying a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into consideration

3 Any person objecting to the imposition of a tax or to the class of person or property to be made liable thereto or to any enhancement of the rate may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule

4 The municipal council shall consider all objections or suggestions made under Rule 3 on the date fixed and on

the following days if necessary and may approve of the proposal with or without modifications provided that if the municipal council considers that the rates of tax cess or fee originally proposed should be enhanced fresh notice should be given before the enhancement is finally decided on The resolution of the municipal council shall be forwarded to the Assistant Commissioner of the taluk in which the municipality is situated and where there is no such officer to the Deputy Commissioner who shall obtain the sanction of Government in cases falling under Section 62

5 The procedure prescribed in Rules 2 3 and 4 *supra* shall be observed *mutatis mutandis* whenever it is proposed under Section 64 of the Regulation to abolish suspend or reduce the tax or taxes levied in the Municipality

6 (1) No tax cess or fees other than a special sanitary cess or water tax shall without the express consent of the Government be leviable in respect of—

(i) any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit

(ii) any vehicle or other property belonging to the Government and used solely for public purposes and not used or intended to be used for purposes of profit

(iii) any building or part of a building used as a place of public worship or used for a charitable purpose

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establishments of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any vehicle animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja

(3) No tax of any kind shall be leviable in respect of any building or part of a building or property or vehicle belonging to the Sringeri Mutt and to the Jahagirdar of Yelandur,

(4) No toll shall oe leviable in respect of any vehicle used for the passage of troops or the conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government store or of any other Government property or for the passage of Military or Police Officers on duty or the passage of conveyance of any person or property in their custody

(5) No tax shall be levied in respect of the properties and individuals specified in column 4 of schedules I to V

7 The Government may by order grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fee imposed under the Regulation

CHAPTER II

Levy of Octroi

Section 61 (1) (a)

1 The local limits for collecting octroi duty shall be the municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within these limits except by one of the roads specified by the municipal council

3 All persons bringing into or receiving from beyond the octroi limits any such articles shall exhibit the same at the Octroi Office to allow of its being duly inspected by the octroi staff

4 Every person bringing dutiable articles into the town shall report the fact at the Octroi Office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in Schedule I

6 A table showing the octroi duty leviable on various articles shall be exhibited at the Octroi Office in a conspicuous part thereof

7 When the goods are brought to the Octroi Office they may be unloaded and weighed or counted by the octroi staff Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of goods showing the quantity or weight of goods the amount paid

M A M
90 + 91

No octroi shall be levied on the under noted articles
a) Salt b) opium c) fermented or spirituous liquors manufactured in India and drugs liable to excise or Abkari duty d) anyone made kamkhas e) Gold and silver when imported in the form of bullion f) com

in respect thereof and the date of payment or deposit the same in the Bonded Warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi collection Should he fail to produce the same the value or quantity of the goods shall be taken as such the aforesaid officer may deem fit and octroi levied accordingly

BONDED WAREHOUSE

9 The municipal council may provide a Bonded Warehouse for the custody of goods which may be deposited under rule 7 *supra*

10 It shall be open for transaction of business from 7 AM to 10 AM and 1 PM to 5 PM daily except on holidays authorised by the President Arrangements shall however be made by the Officer in charge of the Koti for dealing with perishable article such as betel leaves etc on such days and also other articles under special circumstances

11 Any importer depositing goods in the Bonded Warehouse shall unless the Octroi Koti has previous to weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Appendix A)

12 A receipt in ~~the~~ form ~~appended (Appendix B.)~~ shall be given by the Officer in charge of Octroi Koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by the receipt

13 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

14 If the depositor does not himself take delivery of the articles deposited in the bonded warehouse, he must

In the case of perishables the goods shall be sold after 48 hours of their receipt with or without any notice if sale being given to the owner

endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the abovesaid officer

15 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may on paying full dues thereon import such goods into the municipal limits covered by a permit or may export such goods free covered by an export pass subject to the escort of an octroi subordinate provided that new packages covered by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer and the duplicate delivered to the exporter

16 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(*i*) Goods shall be allowed to remain ~~one week~~ 24 hours free of charge

( ) After that period rates as in the following schedule shall be charged for a week or portion thereof —

(*a*)	Articles other than cloth bundles	Six pies per bag per day
(*b*)	Cloth bundles	Two annas per bundle per day
(*c*)	Kerosene oil and petrol	One pie per tin per day

(*ii*) Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or exemption from such penal rates

17 All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be pasted at least seven days before such sale at the bonded warehouse and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

18 The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein

Note The storage fees are distinct from the octroi levied on goods (Rule 165 M A M)

unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of goods

19 When any goods are sold under Rule 17 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received during that period have been duly disposed of the balance shall be credited to the Municipal Funds No claim shall be admitted after the said period of six months except with the special permission of the municipal council

REFUNDS

20 Refund of octroi duty shall not be granted except in the case of goods which are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

21 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi house together with the original receipt for octroi duty paid thereon and an application for refund prepared in duplicate mentioning the circumstances that necessitated the export ation of goods and giving such particulars as will be prescribed in this behalf by the President

22 The officer in charge of the Bonded Warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant and the claim shall be forwarded to the President or Vice President for orders of the refund

GENERAL

23 The municipal officers only under the orders of the President or Vice President may inspect the shops at all reasonable hours to see if there are any smuggled goods and the shopkeepers shall be bound to allow such inspection

24 The President of the municipal council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered half the amount of such duty and in special cases the full amount thereof at the discretion of the President

25 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

26 Any breach of the above rule 25 will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes Rules 2 3 4 7 and 23 shall be liable on conviction before a Magistrate to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

APPENDIX A—(Rule 11)

To

The Officer in charge of the Bonded Warehouse Minor Municipal Council of

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight		Quantity	Value	Remarks
			Maunds	Seers			
1	2	3	4	5	6	7	8

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the rules Nos 12 to 19

Witness
Signature
Address

Signature of depositor
Address
Date

APPENDIX B—(Rule 12)

Octroi Office Minor Municipal Council of

Received the deposit of the undermentio ed goods from

Receipt No	No	Date	Goods deposits note number	Name of articles	Number of art cles	Desc ipt on	Rema ks

Oc roi Mutsa ld

CHAPTER III

Tax on Buildings and Lands

[*Section 61 (1) (b)*]

1 The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar hereinafter called the Assessor at least once in every four years

(2) The municipal council shall afford all clerical and other necessary help to the Amildar to discharge his duties as Assessor and shall bear all expenditure incidental thereto

2 (1) When a rate on buildings or lands or both is imposed the Assessor shall cause an assessment list of all buildings or lands or buildings and lands in the Municipality to be prepared containing—

(*a*) the name of the street or division in which the property is situated

(*b*) the designation of the property either by name or by number sufficient for identification

(*c*) the names of the owner and occupier if known

(*d*) the capital value of the property and

(*e*) the amount of the tax assessed thereon

(2) For the purpose of making such assessment as aforesaid the Assessor and any other person appointed to assist him in his work may make an inspection of such property

(3) On the requisition of the Assessor the owner or occupier of any such building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature

(*a*) as to the name and place of abode of the owner or occupier or of both

(*b*) as to the dimensions of such building or land and the capital value thereof

3 When the name of the person primarily liable for the payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained it shall be sufficient to designate him in the assessment list, and in

any notice which it may be necessary to serve upon the said person as the holder of such premises without further description

4 When the assessment list has been completed the Assessor shall give public notice thereof and of the place where the list or a copy thereof may be inspected and every person claiming to be either owner or occupier of property included in the list and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge

5 (1) The Assessor shall at the time of the publication of such assessment list give public notice of a time not less than a month thereafter when the revising authority will proceed to revise the valuation and assessment and in all cases in which any property is for the first time assessed or the assessment is increased the Assessor shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known he shall affix the notice in a conspicuous place on the property

(2) The revising authority to whom objections under sub rule (1) above may be made shall be the municipal council or any committee to which the municipal council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commissioner the municipal council may delegate this function

(3) All objections to the valuation and assessment shall be made to the Assessor before the time fixed in the notice by application in writing stating the grounds on which the valuation and assessment are disputed and all applications so made shall be so registered in a book to be kept by the assessor for the purpose

(4) The revising authority shall after allowing the applicant an opportunity of being heard in person or by agent—

(*a*) investigate and dispose of the objections

(*b*) cause the result thereof to be noted in the book kept under sub rule (3) and

(*c*) cause any amendment necessary in accordance with such result to be made in the assessment list

(5) When all objections made under this rule have been disposed of or all amendments required by sub rule

(4) have been made in the assessment list the said list shall be authenticated by the revising authority

(6) The list so authenticated shall be deposited in the municipal office and shall there be open for inspection during office hours to all owners and occupiers of property specified therein or to the agents of such persons and a notice that it is so open shall be forthwith published

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence—

(*i*) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such entries respectively refer and

(*ii*) for the purposes of any tax imposed on buildings or lands of the amount of each such tax leviable thereon throughout the official year to which such list relates

6 (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property such entry having been omitted from or erroneously made in the assessment list through fraud accident or mistake or in respect of any building constructed altered added to or reconstructed in whole or in part where such construction alteration addition or reconstruction has been completed after the preparation of the assessment list after giving notice to any person interested in the alteration of the list of a date not less than one month from the date of service of such notice before any objection to the alteration hould be made

(2) An objection made by any person interested in any such alteration before the time fixed in such notice and in the manner provided by rule 5 (3) shall be dealt with in all respects as if it were an application under the said rule

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed altered added to or reconstructed on the day on which such construction alteration addition or reconstruction was completed or on the day on which the new construction alteration addition or reconstruction was first occupied whichever first occurs or in other cases on the earliest day in the current official year on which the circumstances justifying

the entry or alteration existed and the tax or the enhanced tax as the case may be shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year

7 (1) In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable had not such building been demolished

8 (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred the person to whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the municipal council

(3) Whenever such transfer comes to the knowledge of the municipal council either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal registers for that of the person primarily responsible

(4) The liability on the owner for payment of taxes on buildings or lands continues in the absence of such notice of transfer

9 Any person who fails to furnish the information required under rule 2 (3) above or who furnishes false information knowing it to be false shall be liable on conviction before a Magistrate to a fine not exceeding Rs 50

CHAPTER IV

Lighting Tax

[*Section 61 (1) (c)*]

1 Lighting tax shall be levied at a rate not exceeding one third of the rate levied on buildings and lands situated within the municipal limits as specified in

schedule II in case where lighting of public streets places and buildings is undertaken by the municipal council

2 The tax will be collected in advance in the months of July and January of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands

CHAPTER V

Water Tax

[*Section 61 (1) (d)*]

1 Water tax shall be levied with the previous sanction of Government at a rate to be specified in respect of each municipal council subject to the conditions specified in the proviso (b) to section 63 of the Regulation

2 Each Municipal Council intending to levy the said tax should submit the proposal to Government together with the conditions to be attached for the supply of water both in respect of public fountains and private connections

CHAPTER VI

Special Sanitary Cess

[*Section 61 (1) (e)*]

1 No special sanitary cess shall be leviable in respect of any private latrines premises or compounds unless and until the municipal council has—

(i) made provision for the cleansing thereof by manual labour and

(ii) issued either severally to the persons to be charged or generally to the inhabitants of the municipality or part of the municipality to be charged with such cess one month's notice of the intention of the municipal council to perform such cleansing and to levy such cess

2 The rates of levy of such cess shall be in accordance with those to be prescribed by Government from time to time on the recommendation of the municipal council concerned

CHAPTER VII

TAX ON SHOPS AND OTHER PLACES WHERE BUSINESS IS CARRIED ON ETC

[*Section 61 (1) (f)*]

1 Every person keeping a shop or engaging any place for carrying on any profession business or trade within the municipal limits shall within 15 days from the first day of the official year and any person who engages any place as such shall immediately after keeping the shop or engaging the place give in writing intimation thereof to the President of the municipal council

2 Every person liable to tax on shops and places where business is carried on for purposes of profit and every such person who shall change the name of the place shall within 30 days from the date of changing the same give intimation thereof in writing to the President of the municipal council

3 The tax shall be levied at rates not exceeding those specified in schedule III

4 Failure to furnish information under the above rules and furnishing false information in connection there with shall be punishable with fine which may extend to Rs 50 on conviction before a Magistrate

CHAPTER VIII

TAXES ON VEHICLES

[*Section 61 (1) (g)*]

1 The municipal council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles with the amount leviable and such other details as may be necessary

2 The tax levied on vehicles shall not exceed the rates specified in Schedule IV

3 The Municipal Council may compound with the keeper of any livery stable or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu

of any amount which such keeper would otherwise have been liable to pay

4 When a vehicle has been sold the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

CHAPTER IX

Toll on Vehicles

[*Section 61 (1) (h)*]

1 At the municipal boundary on all roads specified in the sale notification the municipal council may with the previous sanction of Government establish toll bars gates or stations

2 The municipal council may subject to the provisions of rules below levy toll at rates not exceeding those specified in schedule V on vehicles entering the municipal limits

3 No more than one payment of toll shall be demanded at any toll bar gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise Provided that when toll has been paid at any toll bar gate or station in respect of any vehicle not laden the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar gate or station laden within such period

4 The municipal council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules including the terms if any on which the liability to pay such tolls may be compounded by periodical payments and it shall be the duty of every person authorised to demand payment of a toll to show such tables on the request of any person on whom such demand is made

5 (1) In the case of non payment on demand of any toll leviable by the municipal council, the person appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand, and

may detain the same He shall thereupon give the person in possession of the vehicle a list of the property seized from him

(ii) When any article is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid

(iii) If at any time before the sale has begun the person whose property has been so seized tenders at the municipal office the amount of all expenses incurred and of the toll payable the municipal council shall forthwith release the property seized

(iv) If no such tender is made the property may be sold and proceeds of such sale shall be applied in pay ment of such toll and the expenses incidental to the seizure detention and sale

(v) The surplus if any of the sale proceeds shall be credited to the municipal funds and may, on applica tion made to the municipal council in writing within six months next after the sale be paid to the person in whose possession the property was then seized and if no such application is made shall be the property of the municipal council

6 If the collection of the toll has been leased under section 68 any person employed by the lessee to collect such toll shall subject to the conditions of the lease have the powers referred to in rule 5 (i) and (ii) above provided that no article distrained may be sold except under th orders of the municipal council

7 No toll shall be levied for the passage of the carriages carts etc —

(1) Belonging to His Highness the Maharaja or His Highness the Yuvaraja of Mysore

(2) Belonging to the Dewan of Mysore

(3) Belonging to the Municipal Council

(4) Conveying the municipal servants on duty or property in the custody of such servants

(5) Licensed by the Municipal Council

(6) Assessed by the Municipal Council to municipal taxation provided the tax has been paid in advance

(7) Possessed by a person who has compounded with the Municipal Council for the prescribed sum

(8) Engaged by the Postal Department exclusively to convey mails

(9) Belonging to the Hon ble the British Resident in Mysore and his staff namely the Secretary to the Re ident the Residency Surgeon and the Personal Assistant to the Resident

(10) Belonging to the Government servants travel ling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance

(11) Belonging to the Heads of Mutts who hold a sahadari issued by competent authority

(12) No tolls shall be levied on foot passengers

(13) No tolls shal be levied on any conveyance used for any ambulance purpose

(14) No tolls shall be levied for the passage of military troops or military stores or equipages or police officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Govern ment as established where proof is required by the production of a pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up at the last toll gate passed before the cart carriage or animals conveying such property reaches the destination noted in such pass or certificate

(15) No toll shall be levied afresh on any cart etc passing along the toll gate if within a period of 24 hours counted from sunrise to sunrise a toll has been collected thereon at a toll gate in the Mysore State or toll gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities

(16) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly

(17) No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the toll gate is established

(18) The British Military Officers in uniform passing on duty through the State are exempted from the payment of tolls

(19) The car conveying the Raja of Sandur

(20) No toll shall be levied on through traffic provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers hall not be considered as through traffic

CHAPTER

Recovery of Dues

1 Octroi and toll shall be payable on demand and every other tax leviable under clauses (*b*) to (*g*) of sub section (1) of section 61 shall be payable at the time specified in column 4 of the schedules I III and IV The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the municipal council

2 All taxes cesses rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose

3 Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix (C) For every such notice issued a fee of annas two shall be levied

4 If such owner or owners agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

5 Nothing herein contained shall preclude the municipal council from suing in a Civil Court for any amount due to them under these rules

6 In order to distrain and sell the property referred to in Rule 4 the President shall issue a warrant in the

form prescribed in Appendix D and for each such warrant a fee of eight annas shall be leviable

7 The moveable property that is not liable to attachment and sale under Section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

8 Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance —

(1) provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to remove

(2) the officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the per on in possession of the said property

9 The distress shall not be excessive—that is to say the property distrained shall be as nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint detention and sale

10 If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as afore said

11 If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

12 The surplus if any shall be paid to the person in possession distrained at the time of its seizure, if

application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the municipal council

13 Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

Rule 48 Appt I Page 21 M A M

14 Where the warrant is addressed out side the municipality the authority issuing the warrant may by endorsement direct the officer to whom the warrant is addre sed to sell the property distrained and in such case it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis* Such officer shall after deducting all costs of recovery incurred by him remit the amount recovered under the warrant to the authority by whom it was issued who shall dispose of the same in accordance with the provisions of rule 10 and 12 *supra*

15 (1) If the President of the municipal council shall at any time have reason to believe that any person from whom any sum recoverable under these rules is due or is about to become due is about to remove himself from the municipal area the President may cause a bill for the sum due or about to become due to be presented to such person and demand immediate payment thereof

(2) If on presentation of such bill the said person does not forthwith pay the sum due or about to become due by him the amount shall be leviable by distress and sale of the moveable property of the defaulter in the manner hereinbefore prescribed and the municipal council s warrant for distress and sale may be is ued and executed without any delay

16 Fees shall be levied on distraints under these rules with reference to the value of the property dis trained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5
A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10
A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25
A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50
A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75

A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs 100

A fee of rupees five if the amount distrained for is not less than Rs 100 and over

17 Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

Rates for these will be as follows —

	Annas
Buffalo	4 each
Do calf	2
Bullock or cow	4
Heifer or calf	1
Sheep or goat	1
Kid	1
Horse	4
Foal	2
Donkey	1
Pig	1
Birds of all kinds	1

provided that no rate shall be charged where the owner of any live stock pays the full amount of the municipal dues and receives back such live stock within three hours after seizure

Note An additional fee of 0-4 0 per person per day shall be levied when peons are left in charge of distrained property (Rule 73 M A M)

APPENDIX C

NOTICE OF DEMAND

T ke n ot ce th at th e Pre s d nt of th e Mino Mu n cip l Co ncil of demands f om you the su n of Rs due f om you to th e Mu nicipal Cou cil o a cou t of n for th e half year a d if the um d e is not paid to the offi e of o if suffic ent cause for th e non pay ne t is not shown to him to wit n fifteen days from the service of this notice a w rra t of distress will be issued for the recovery of the same with costs

Signature of the Pres de t
or the Vice President
Municipal Council

Date

APPENDIX D

DISTRAINT WARRANT

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid or shown sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 193 although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made this is to command you to distrain the goods and chattles of the said (or as the case may be any goods and cnattles found on the premises referred to) to the amount of the said sum of Rs to ether with for warrant fee makin together with a sum of Rs and such further sum as may be sufficient to defray the char es of takin keeping and sellin such dist ai t ar d if w thin fifteen days next after such distraint the amount due o account of the said taxes and fee shall not be paid to eth er with such further sum may be sufficient to def ay the charges of taking and keepin such distraint to sell the said oods and chattles and having paid and deducted out of the proceeds of the sale the a nount due on account of the said taxes and fee ri pees and th e l ar es of taking keepin and selling such distrai t to return th e surplus if any on demand to the person whom you found in possession of the said goods and chattles If sufficient distraint cannot be fou id of the goods and chattles of the said you are to certify the same to me together with this warrant

Signature or Stamp of the
President of the Municipal
Council

Date

CHAPTER XI

Remissions and Writes Off

1 (*a*) The term remission occurring in the Regulation will be applied inrespect of amounts wrongly brought on demand and irrecoverable on that account All items brought on demand by error or where exemptions have to be or had been given under the Regulation and rules framed thereunder and all cases of double levy come under this class

(*b*) The term write off will be applied with regard to the amounts which brought on demand rightly have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against the death or continued absence of the defaulter leaving no property to proceed against and efflux of prescribed time making the amounts time barred

2 The President of the municipal council will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the municipal council from time to time in their meetings for their decision

3 The municipal councils are empowered to remit by resolutions duly passed at a meeting all items falling under rule 1 (a) irrespective of the amount involved in each case As regards items falling under rule 1 (b) above they are empowered by recording resolutions to write off items not exceeding Rs 5 in each case

4 Arrears of taxes or costs of recovery may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases provided the municipal council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

5 With regard to items exceeding Rs 5 a resolution recommending the amount to be written off should be passed The President will prepare a list of such cases and submit the same to the Deputy Commissioner together with a copy of the resolution of the municipal council

6 The Deputy Commissioners are empowered to write off amounts irrecoverable up to Rs 25 in each case Sanction of Government should be obtained for writing off larger amounts

7 Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the President against the items quoting the authority sanctioning remissions or writes off in each case

8 A consolidated list of amounts so remitted or written off should be submitted to the Deputy Commissioner with the D C B Statement for each quarter The Deputy Commissioners should at the annual inspection of the registers of the municipality satisfy themselves that the power of the municipal council are being properly exercised and that the entries are in order

— SCHEDULE I

[*Sections* 61 (1) (*a*)]

MAXIMUM RATES OF OCTROI

T	M m m tes	F ɪt ɴ	T t wh h t p yabl
A O tro — Clas I —Art le f f od d k f m m l	R p		
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C t d y	0 8 0 p md f 960 tol	th D p rtm t l H d rn d th t	
B tel l	0 0 1 p b dl f 100 l	th prop rty th re m t d b l g	
S g	0 4 0 pe m d f 960 t las	t G m t	
J gg y	0 2 0 p m d f 960 tol		
Gl	0 8 0 p m d f 960 t l		
B tt	0 6 0 p m d f 960 tolas		
O t	1 0 0 p t *ad lo em*		
B	1 0 0 p ce t *d loren*		
Cl ff	1 0 0 p t *l rem*	(2) G od wh l d l d t t b t d d f mpt w th M p ll m t d t k to th b d d w h se pro d d th l p d d th t f h good b t p rt d th v h ll p y th full d ty	T f m p t f go d t th m p l l m t
Cl II —A l d f l ght h p d g t	0 2 0 p h d		
Cl III —O l d l d K l	0 2 0 p t		
Oth l	0 2 0 p m d f 960 t l		
O l d	0 4 0 p dy f 160 se 2½ p p ll		
Cl IV —Art l d th tru t f b ild g			
1 T mb — ( ) T k h d bl kw d	4 0 0 p t of 50 b ft	(3) S x green co t dry an t 100 b t l l d le ear of t b co f bro ght f p l n pt by *b fid* t l l rs	
(b) T mb f th k d	2 0 0 p t f 50 b ft		
2 Ch m l m	0 4 0 p t l d		
3 R fi g t l (M g l p t t)	1 9 0 p t *d lo em*		
Cl V —T b	4 0 0 p m d f 960 tol		
C g	0 3 0 p 1 000		
C g rett	0 2 0	(4) P ce g d m f t red l lly	
B d	0 1 0		
Cl VI —P ce g d d th t til f b d m fact d t l f ol th g d d	0 0 3 p rupee *ad al m*	(5) H d p Kh d	
Cl VII —M t ls	1 9 0 p t *ad alorem.*		

SCHEDULE I —*concld*

T	M imum t	E mpt	T m t wh h ta p y bl
Class VIII —Oth rti les wh h ar t pec fied bo d wh h m y be ppro d by th G er m t by der th be- half w th th co se t f th mu pal un l co ce ed	R p 2 0 0 pe ce t *d lorem*		

SCHEDULE II

Sections 61 (1) (b) (c) (d) (e) and 62

MAXIMUM RATES

1	2	3	4
A Rt b ld g l d b tl ( ) L d t p d by build gs d t pp t t t y b ld g tt h d th t f th re w th g d pl g d f th p t g f m l k pt f p t	Light f y h dr d q y d	( ) B ldi g t p t f th p t f H H h th M h)	I t q l t l m t d b f th 10th J ly d b f th 10 h J y ry yq
( ) B ld g l d b th t f ll g d ( )	Eght f y h d d rup es p t f h d d p f th m k t l p t t th sa d p w th f f ry h d d rup p t f h d ed p f th b l ce f h l f tw th d rup	(b) B ld gs b l g g t G t d ed l ly f p b h p rpos d t d t d d t b d f p p f p fit l th G m t t t th l y f t	
		( ) B ld g l ly d pl f p bl w h p f l g h t bl b t t f d t l p p	
B Sp l S t y	R t th t m y b t fi d by th G m t f m t m t t m w th th t f th m pal l co d	(1) M t p b ld g w tl th p t f th t mpl u d f t g f V h m d th m t al f th t mpl d tl cl ly d by th h k f pre p g N) dy m t	
C W t t t t	R t th t m y b t fi d by th G ver m t from t m t t m p d d th t th t fi d d m d ty th G m t t b bl w th f t th xp d tur f p d g th w t pply	(2) O t h w th th p t f th t mpl d f d t l p rp by p t t d th th t mpl w k d th w th th p t f h tt m m firkh d f d t l p rp by p rs t t d w th th lea g w k f th t tu tu	
D Light g t	O th d f th t l bl der t m A		

SCHEDULE II—*concld*

T es	Max m m t p y	E mpt	T m t wh h t p y bl
1	2	3	4
E Oth t l bl d S t 62	R te t b fi d by th G nm t h w th th t f th m p l co l	(d) A d d un d d h l th b ld gs f wh h t L g d by th w	
		( ) B ld gs wh m k t al Rs 10 d d p by ld d fi m p pl wh th g d wh t poo t p y th l t t f ts ght	
		(f) B ld g d f th p p f t gym m	
		(g) B ld g wh h th p p ty f th m p l ty V t t p lly d by G t f p i p p h p t h g f t t p d d h lt g f t p	I tw q l t l m t d J ly d J y y

SCHEDULE III

MAXIMUM RATES OF TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS OR PROFESSION IS CARRIED ON

(Section 61 (1) (f))

I Shop—

			Rs	*Time of payment*
1	Wholesale shop (Mandy) (for each shop per year)	1st Class	25	In two instalments in advance before the 10th July and 10th January of each year
		2nd	20	
		3rd	15	
		4th	10	
2	Other shops (for each per year)	1st	25	
		2nd	10	
		3rd	6	
		4th	4	
		5th	2	
		6th	1	
II	Other places where business or profession is carried on for purposes of profit (for each place per year)	1st	25	
		2nd	20	
		3rd	15	
		4th	10	
		5th	6	
		6th	4	
		7th	2	
		8th	1	

SCHEDULE IV

VEHICLES LIABLE TO TAXATION WITH THE MAXIMUM RATES OF TAXATION

(Section 61 (1)(g))

	Yearly Rs	a	p
For every four wheeled vehicle with springs constructed to be drawn by two or more horses	20	0	0
For every four wheeled vehicle with springs constructed to be drawn by a horse bull or bullock or by two or more horses under thirteen hands bulls or bullocks	10	0	0
For every two wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks	6	0	0
For every motor bus or motor lorry	60	0	0
For every motor car weighing 15 cwts or more	40	0	0
For every motor car weighing less than 15 cwts	30	0	0
For every motor cycle	15	0	0
For every other vehicle with springs and every palanquin and every trailer attached to a motor car	6	0	0
For every cart or other vehicle without springs	4	0	0
For every bicycle or tricycle	2	0	0

Exemptions	*Time at which tax is payable*
(*a*) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja (*b*) Vehicles the property of Government unless the Government consents to the levy of the tax (*c*) Vehicles belonging to the Municipality and not those hired by them (*d*) Juvenile vehicles such as perambulators etc (*e*) Vehicles kept by carriage builders or dealer solely for sale (*f*) Conveyance in transit or staying with in municipal limits not longer than 30 days in any half year (*g*) Vehicles belonging to members of the Police and of the officers of the municipality employed in and out door duties provided that not more than one vehicle shall be exempted without the special permission of the municipal council	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January every year

SCHEDULE V

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS

[*Section 61 (1) (h)*]

		Rs	a	p
1	On every motor bus as defined in the motor vehicles rules or motor lorry	0	6	0
2	On every motor car	0	4	0
3	On every motor tricycle or bicycle or trailer attached to a motor car	0	2	0
4	On every four wheeled carriage	0	4	0
5	On every two wheeled carriage on springs other than a jutka	0	2	0
6	On every jutka laden	0	2	0
7	On every jutka unladen	0	1	0
8	On every other vehicle with springs including a tricycle or bicycle	0	1	0
9	On every cart or other vehicle not on springs drawn by two bullocks buffaloes horses ponies asses or mules laden	0	2	0
10	On every cart or other vehicle not on springs drawn by two buffaloes bullocks horses ponies asses or mules if not laden	0	1	0
11	On every cart or other vehicle not on springs drawn by single bullock buffalo horse pony ass or mule if laden	0	1	0
12	On every cart or other vehicle not on springs drawn by a single bullock buffalo horse pony ass or mule if not laden	0	1	0

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RULES REGULATING TAXATION IN THE MINOR MUNICIPALITIES IN THE STATE

NOTIFICATION

L 5125—Ml 160 34 4 *dated 12th February* 1936

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under section 61 62 63 64 65 66 70 and 106 (2) (*g*) of the Mysore Minor Municipalities Regulation 1933 and all other powers in this behalf the following rules for the imposition assessment and collection of taxes in Minor Municipalities are made by the Government —

RULES

CHAPTER I

(*a*) These rules shall be called Rules for taxation in Minor Municipalities in the State

(*b*) Deputy Commissioner shall mean the Deputy Commissioner of the District within which the Minor Municipality is situated

(*c*) Section means a section of the Mysore Minor Municipalities Regulation 1933

CHAPTER II

LEVY OF TAXES

1 The rates of taxes or amounts of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and shall not exceed those noted in schedules I to V of these rules

2 When a municipal council proposes to levy a tax under sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax for the time being in force it shall publish the proposal by beat of drum in the municipality and by means of a notice affixed in the municipal office specify a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into consideration

3 Any person objecting to the imposition of a tax or to the class or cla ses of persons or property to be made liable thereto or to any enhancement of the rate may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule

4 The municipal council shall consider all objections or suggestions made under rule 3 on the date fixed and on the following days if necessary and may approve of the proposal with or without modifications provided that if the municipal council considers that the rates of tax, cess or fee originally proposed should be enhanced fresh notice shall be given before the enhancement is finally decided on The resolution of the municipal council shall be forwarded to the Deputy Commissioner, who shall obtain the sanction of Government in cases falling under section 62

5 The procedure prescribed in rules 2 3 and 4 *supra* shall be observed *mutatis mutandis* whenever it is proposed under section 64 of the Regulation to abolish suspend or reduce the tax or taxes levied in the municipality

6 (1) No tax cess or fees other than a special sanitary cess or water tax shall without the express consent of the Government be leviable in respect of—

(i) any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit

(ii) any vehicle or other property belonging to the Government and used solely for public purposes and not used or intended to be used for purposes of profit

(iii) any building or part of a building used as a place of public worship or used for a charitable purpose

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establishments of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any vehicle animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja

(3) No tax of any kind shall be leviable in respect of any building or part of a building or property or vehicle belonging to the Sringeri Mutt and to the Jahagirdar of Yelandur in the Sringeri and Yelandur municipalities respectively

(4) No toll shall be leviable in respect of any vehicle used for the passage of troops or the conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government stores or of any other Government property or for the passage of Military or Police Officers on duty or the passage of conveyance of any person or property in their custody

(5) No tax shall be levied in respect of the properties and individuals specified in column 3 of schedules I II and IV

7 The Government may by order grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fees imposed under the Regulation

CHAPTER III

Levy of Octroi

Section 61 (1) (a)

1 The local limits for collecting octroi duty shall be the municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within these limits except by one of the roads specified by the municipal council

3 All persons bringing into or receiving from beyond the octroi limits any such articles shall exhibit the same at the octroi office to allow of their being duly inspected by the octroi staff

4 Every person bringing dutiable articles into the town shall report the fact at the octroi office

5 The collection of octroi shall be done departmentally at rates not exceeding those shown in schedule I

6 A table showing the octroi duty leviable on various articles shall be exhibited at the octroi office in conspicuous part thereof

7 When the goods are brought to the octroi office they may be unloaded and weighed or counted by the octroi staff Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the

amount due and receive a permit for the removal of goods showing the quantity or weight of goods the amount paid in respect thereof and the date of payment or deposit of the same in the bonded warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi collection Should he fail to produce the same the value or quantity of the goods shall be taken at so much as the aforesaid officer may deem fit and octroi levied accordingly

BONDED WAREHOUSE

9 The municipal council may provide a bonded warehouse for the custody of goods which may be deposited under rule 7 *supra*

10 It shall be open for transaction of business from 7 A M to 10 A M and 1 P M to 5 P M daily except on Sundays and holidays authorised by the President Arrangements shall however be made by the officer in charge of the koti for dealing with perishable articles such as betel leaves etc on such days and also other articles under special circumstances

11 Any importer depositing goods in the bonded warehouse shall unless the octroi koti has previous to weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Appendix A)

12 A receipt in form M A M 45 shall be given by the officer in charge of octroi koti for all goods deposited in the bonded warehouse and a register of all such goods shall be maintained in form M A M 46 It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any good left at the premise and not covered by the receipt

13 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

14 If the depositor does not himself take delivery of the articles deposited in the bonded warehouse he must

endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the said officer

15 Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may on paying full dues thereon import such goods into the municipal limits covered by a permit or may export such goods free covered by an export pass in form M A M 44 subject to the escort of an octroi subordinate provided that new packages covered by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to show that they are under bond The export pass shall be in duplicate the original being retained by the officer and the duplicate delivered to the exporter

16 No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as noted below shall be charged for a week or part on the eof —

(a)	Articles other than cloth bundles	Six pies per bag per day
(b)	Cloth bundles	Two annas per bundle per day
(c)	Kerosene oil and petrol	One pie per tin per day

(iii) Double these rates shall be charged after a week provided that the President may in his discretion allow a reduction in or exemption from such penal rates

Note —The storage fees are distinct from the octroi levied on goods

17 All good remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be pasted at least seven days before the date of such sale at the bonded warehouse and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

In the case of perishables the goods shall be sold after 48 hours of their receipt with or without any notice of sale being given to the importer

18 The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of goods

19 When any goods are sold under rule 17 the sale proceeds shall be credited to the municipal funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received during that period have been duly disposed of the balance shall be credited to the municipal funds No claim shall be admitted after the said period of six months except with the special permission of the municipal council

Refunds

20 Refund of octroi duty shall not be granted except in the case of cloths which are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

21 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi office together with the original receipt for octroi duty paid thereon and an application for refund in form M A M 42 prepared in duplicate mentioning the circumstances that necessitated the exportation of goods and giving such particulars as will be prescribed in this behalf by the President

22 The officer in charge of the bonded warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant and the claim shall be forwarded to the President or Vice President for order of refund

General

23 (1) The municipal officers only under the orders of the President or Vice President may inspect the premises

at all reasonable hours to see if there are any smuggled goods and the owners or occupiers thereof shall be bound to allow such inspection

(2) Any such officer if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any premises may after obtaining the warrant of a Magistrate enter and search at any time such premises and if he finds any such article on which octroi has not been paid he may seize any such article and arrest any person in possesion of the same Provided that any article or person so seized or arrested shall be produced before a Magistrate exercising jurisdiction within the municipality within 24 hours from the time of such seizure or arrest

24 The President of the municipal council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered half the amount of such duty

25 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

26 Any breach of the above rule 25 will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes rules 2 3 4 7 and 23 shall be liable on conviction before a Magistrate to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

27 Notwithstanding any thing contained in rule 26 *supra* the President may compound in cases wherein any person is concerned who with the intention to defraud the municipal council causes or abets the introduction of or himself introduce or attempts to introduce within the octroi limits of the municipality any (such) goods upon which payment of the octroi due on such introduction has neither been made nor tendered by recovering ten times the value of such octroi or fifty rupees whichever may be greater

Special rules when goods are received by Railway

28 When an importer receives the Railway receipt of goods consigned to him by Railway he shall take or send it with the invoice or in the absence of the latter with a written declaration of the details of the consign ment to the octroi office where if the goods are found liable to the payment of octroi the receipt and the invoice or declaration shall be abstracted into a railway receipt and invoice register to be kept in form 34 M A M The date shall be written across the page of the register before each day's entries have begun The Railway receipt and invoice shall be stamped with a municipal stamp and returned to the importer to enable him to obtain the goods from the Railway The declaration shall be stamped and filed

29 The Railway receipt and invoice register shall be examined and checked periodically by one of the members of the municipal council who shall at the time compare some of the declarations with it

30 The registration of the consignment having been completed as laid down in rule 28 the officer in charge of the octroi koti shall determine and recover the octroi leviable and shall grant a pass to the importer 28 M A M

CHAPTER IV

Tax on Buildings and Lands

[*Section 61 (1) (b)*]

1 (*a*) The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar or by such other officer as may be appointed by Government herein after called the Assessor at least once in every four years

(*b*) The municipal council shall afford all clerical and other necessary help to the Assessor to discharge his duties as such and shall bear all expenditure incidental thereto

2 (*1*) When a rate on buildings or lands or both is imposed, the Assessor shall cause an assessment list of all buildings or lands or buildings and land in the municipality to be prepared containing

(*a*) the name of the street or division in which property is situated

(*b*) the designation of the property either by name or by number sufficient for identification

(*c*) the names of the owner and occupier if known

(*d*) the capital value of the property and

(*e*) the amount of the tax assessed thereon

(2) For the purpose of making such assessment as aforesaid the Assessor and any other person appointed to assist him in his work may make an inspection of such property

(3) On the requisition of the Assessor the owner or occupier of any such building or land shall within such reasonable period as shall be specified in the requisition be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature

(*a*) as to the name and place of abode of the owner or occupier or of both

(*b*) as to the dimensions of such building or land and the capital value thereof

4 When the name of the person primarily liable for payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as the holder of such premises without further description

4 When the assessment list has been completed the Assessor shall give public notice thereof and of the place where the list or a copy thereof may be inspected and every person claiming to be either owner or occupier of property included in the list and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge

5 (1) The Assessor shall at the time of the publication of such assessment list give public notice of a time not less than a month thereafter when the revising authority will proceed to revise the valuation and assessment and in all cases in which any property is for the first time assessed or the assessment is increased the Assessor shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known he shall affix the notice in a conspicuous place on the property

(2) The revising authority to whom objections under sub rule (1) above may be made shall be the municipal council or any committee to which the municipal

council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commissioner the municipal council may delegate this function

(3) All objections to the valuation and assessment shall be made to the A sessor before the time fixed in the notice by application in writing stating the ground on which the valuation and as essment are disputed and all applications so made shall be registered in a book to be k pt by the Assessor for the purpose and forwarded to the revising authority

(4) The revising authority shall after allowing the applicant an opportunity of being heard in person or by agent—

(*a*) investigate and dispose of the objections

(*b*) cause the result thereof to be noted in the book kept under sub rule (3) and

(*c*) cause any amendment necessary in accordance with such result to be made in the assessment list

(5) When all objections made under this rule have been disposed of or all amendments required by sub rule (4) have been made in the assessment list the said list shall be authenticated by the revising authority

(6) The list so authenticated shall be deposited in the municipal office and shall be open for inspection during office hours to all owners and occupiers of property specified therein or to the agents of such persons and a notice that it is so open shall be forthwith published

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence—

(*i*) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such ent ies respectively refer and

(*ii*) for the purposes of any tax imposed on build ings or lands of the amount of each such tax leviable there on throughout the official year to which such list relates

6 (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property such entry having been omitted from or erroneously made in the a sessment list through fraud accident or mistake or in respect of any building constructed altered added to or reconstructed in whole or in part where such construction alteration addition or reconstruction has been completed after the preparation of the assessment list after giving notice to any person

interested in the alteration of the list of a date not less than one month from the date of service of such notice before any objection to the alteration should be made

(2) An objection made by any person interested in any such alteration before the time fixed in such notice and in the manner provided by rule 5 (3) shall be dealt with in all respects as if it were an application under the said rule

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed altered added to or reconstructed on the day on which such construction alteration addition or reconstruction was completed or on the day on which the new construction alteration addition or reconstruction was first occupied whichever first occurs or in other cases on the earliest day in the current official year on which the circumstances justifying the entry or alteration existed and the tax or the enhanced tax as the case may be shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year

7 (1) In the event of any building being demolished the owner shall give notice thereof to the President

(2) Until such notice is given the said owner shall be liable at the discretion of the municipal council for the payment of the property taxes which would have been leviable had not such building been demolished

8 (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred the person from whom the same shall be transferred shall give notice of such transfer in writing to the President

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the municipal council

(3) Whenever such transfer comes to the knowledge of the municipal council either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal registers for that of the person primarily responsible

(4) The liability of the owner for payment of taxes on buildings or lands continues in the absence of such notice of transfer

9 Any person who fails to furnish the information required under rule 2 (3) above or who furnishes false information knowing it to be false shall be liable on conviction before a Magistrate to a fine not exceeding Rs 50

CHAPTER V

LIGHTING TAX

[*Section 61 (1) (c)*]

1 Lighting tax shall be levied at a rate not exceeding one third of the rate levied on buildings and lands situated within the municipal limits as specified in schedule II in case where lighting of public streets places and buildings is undertaken by the municipal council

2 The tax will be collected in advance in the months of July and January of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands

CHAPTER VI

WATER TAX

[*Section 61 (1) (d)*]

1 Water tax shall be levied with the previous sanction of Government at a rate to be specified in respect of each municipal council subject to the conditions specified in the proviso (*b*) to section 63 of the Regulation

2 Each municipal council intending to levy the said tax should submit the proposal to Government together with the conditions to be attached for the supply of water both in respect of public fountains and private connections

CHAPTER VII

SPECIAL SANITARY CESS

[*Section 61 (1) (e)*]

1 No special sanitary cess shall be leviable in respect of any private latrines premises or compounds unless and until the municipal council has—

(1) made provision for the cleansing thereof by manual labour and

(ii) issued either severally to the persons to be charged or generally to the inhabitants of the municipality or part of the municipality to be charged with such cess one month's notice of the intention of the municipal council to perform such cleansing and to levy such cess

2 The rates of levy of such cess shall be in accordance with those to be prescribed by Government from time to time on the recommendation of the municipal council concerned.

CHAPTER VIII

TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS IS CARRIED ON ETC

[*Section* 61 (1) (*f*)]

1 Every person keeping a shop or engaging any place for carrying on any profession business or trade within the municipal limits shall within 15 days from the first day of the official year and any person who engages any place as such shall immediately after keeping the shop or engaging the place give in writing intimation thereof to the President of the municipal council

2 Every person liable to tax on shops and places where business is carried on for purposes of profit and every such person who shall change the name of the place shall within 30 days from the date of changing the same give intimation thereof in writing to the President of the municipal council

3 The tax shall be levied at rates not exceeding those specified in schedule III

4 Failure to furnish information under the above rules and furnishing false information in connection therewith shall on conviction before a Magistrate be punishable with fine which may extend to Rs 50

CHAPTER IX

TAXES ON VEHICLES

[*Section* 61 (1) (*g*)]

1 The municipal council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles with the amount leviable and such other details as may be necessary

2 The tax levied on vehicles shall not exceed the rates specified in schedule IV

3 The municipal council may compound with the keeper of any livery stable or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay

4 When a vehicle has been sold the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the payment of the tax

5 The levy of vehicle tax on motor vehicles is entirely prohibited

CHAPTER X

Toll on Vehicles

[*Section* 61 (1) (*h*)]

1 At the municipal boundary on all roads specified in the sale notification the municipal council may with the previous sanction of Government establish toll bars gates or stations

2 The municipal council may subject to the provisions of rules below levy toll at rates not exceeding those specified in schedule V on vehicles entering the municipal limits

3 Not more than one payment of toll shall be demanded at any toll bar gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise Provided that when toll has been paid at any toll bar gate or station in respect of any vehicle not laden the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar gate or station laden within such period

4 The municipal council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules including the terms if any on which the liability to pay such tolls may be compounded by periodical payments and it shall be the duty of every person authorised to demand payment of a toll to show such table on the request of any person on whom such demand is made

5 (1) In the case of non payment on demand of any toll leviable by the municipal council, the person

appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand and may detain the same He shall thereupon give the person in possession of the vehicle a list of the property seized from him

(ii) When any article is subject to speedy and natural decay or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid

(iii) If at any time before the sale has begun the person whose property has been so seized tenders at the municipal office the amount of all expenses incurred and of the toll payable the municipal council shall forthwith release the property seized

(iv) If no such tender is made the property may be sold and proceeds of such sale shall be applied in payment of such toll and the expenses incidental to the seizure detention and sale

(v) The surplus if any of the sale proceeds shall be credited to the municipal fund and may on application made to the municipal council in writing within six months next after the sale be paid to the person in whose possession the property was when seized and if no such application is made shall be the property of the municipal council

6 If the collection of the toll has been leased under section 68 any person employed by the lessee to collect such tolls shall subject to the conditions of the lease have the powers referred to in rule 5 (i) and (ii) above provided that no article distrained may be sold except under the orders of the municipal council

7 No toll shall be levied for the passage of the carriages carts etc —

(1) belonging to His Highness the Maharaja or His Highness the Yuvaraja of Mysore

(2) belonging to the Dewan of Mysore

(3) belonging to the municipal council

(4) conveying the municipal servants on duty or property in the custody of such servants

(5) licensed by the municipal council

(6) assessed by the municipal council to municipal taxation provided the tax has been paid in advance

(7) possessed by a person who has compounded with the municipal council for the prescribed sum

(8) engaged by the Postal Department exclusively to convey mails

(9) belonging to the Hon ble the British Resident in Mysore and his staff namely the Secretary to the Resident the Residency Surgeon and the Personal Assistant to the Resident

(10) belonging to the Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance

(11) belonging to the Heads of Mutts who hold rahadari issued by competent authority

8 No tolls shall be levied on foot passengers

9 No tolls shall be levied on any conveyance used for any ambulance purpose

10 No toll shall be levied for the passage of military troops or military stores or equipages or police officers on duty or of any person or property in their custody or of any property *bonafid* belonging to Government as established where proof is required by the production of pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes which pass or certificate shall be delivered up at the last toll gate passed before the cart carriage or animals conveying such property reaches the destination noted in such pass or certificate

11 No toll shall be levied afresh on any cart etc passing along the toll gate if within a period of 24 hours counted from sunrise to sunrise a toll has been collected thereon at a toll gate in the Mysore state or toll gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities

12 Carts laden with bone or other substance as manure shall be treated a unladen and tolled accordingly

13 No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the toll gate is established

14 The British Military Officers in uniform passing on duty through the State are exempted from the payment of tolls

15 The car conveying the Raja of Sandur is exempt from payment of toll

16 No toll shall be levied on through traffic," provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers shall not be considered as 'through traffic

17 No toll shall be levied on Motor Vehicles which are exempted from payment of municipal tolls under the Road Traffic and Taxes Regulation or the rules framed thereunder

CHAPTER XI

Recovery of Dues

1 Octroi and toll shall be payable on demand and every other tax leviable under clauses *(b)* to *(g)* of sub section (1) of section 61 shall be payable at the time specified in column 4 of the schedules I II III and IV The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the municipal council

2 All taxes cesses rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose

3 Where any tax shall remain unpaid ten days after the same is due the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix (B) For every such notice issued a fee of annas two shall be levied

4 If such owner or owner's agent or occupier or person shall not within fifteen days from the service of such notice of such demand upon him pay the sum due or show cause to the satisfaction of the President why the same should not be paid the President or other person duly authorised in that behalf by him may levy such sum with all costs by distraint and sale of the moveable property of the defaulter or if the defaulter be the occupier of any building in respect of which such tax is due by distraint and sale of any property found in or on such buildings provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid

5 If the property tax due in respect of any building or land remains unpaid after a notice of demand has been duly served on the owner thereof the President may demand such sum from the occupier of such building or land and in default of payment may recover from him in the manner provided in the above rule However no arrears due from the owner for more than one year shall be so recovered from the occupier

6 Nothing herein contained shall preclude the municipal council from suing in a Civil Court for any amount due to them under these rules

7 In order to distrain and sell the property referred to in rule 4 the President shall issue a warrant in the form prescribed in Appendix C and for each such warrant a fee of eight annas shall be leviable

8 The moveable property that is not liable to attachment and sale under section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint

9 (1) Under a special order in writing by the President any officer charged with the execution of a warrant of distraint may between sunrise and sunset break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying the purpose and duly demanding admittance he cannot obtain admittance provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to remove themselves

(2) The officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property with a copy of such inventory

10 The distress shall not be excessive—that is to say the property distrained shall be as nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant distraint detention and sale

11 If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale the property

seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid

12 If the property seized is perishable or if the expense of keeping it will together with the amount of the tax due exceed the value of the property the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure

13 The surplus if any shall be paid to the person in possession of the property distrained at the time of its seizure if application is made within six months from the date of sale if no such application is made the surplus shall be forfeited to the municipal council

14 Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale

15 Where the warrant is addressed outside the municipality the authority issuing the warrant may by endorsement direct the officer to whom the warrant is addressed to sell the property distrained and in such case it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis* Such officer shall after deducting all costs of recovery incurred by him remit the amount recovered under the warrant to the authority by whom it was issued who shall dispose of the same in accordance with the provisions of rules 11 and 13 *supra*

16 (1) If the President of the municipal council shall at any time have reason to believe that any person from whom any sum recoverable under these rules is due or is about to become due is about to remove himself from the municipal area the President may cause a bill for the sum due or about to become due to be presented to such person and demand immediate payment thereof

(2) If on presentation of such bill the said person does not forthwith pay the sum due or about to become due by him the amount shall be leviable by distress and sale of the moveable property of the defaulter in the manner hereinbefore prescribed and the municipal

council s warrant for distress and sale may be issued and executed without any delay

17 Fees shall be levied on distraints under these rules with reference to the value of the property dis trained according to the rates specified in the following table —

A fee of four annas if the amount distrained for is less than Rs 5

A fee of six annas if the amount distrained for is not less than Rs 5 but less than Rs 10

A fee of eight annas if the amount distrained for is not less than Rs 10 but less than Rs 25

A fee of rupee one if the amount distrained for is not less than Rs 25 but less than Rs 50

A fee of rupees two if the amount distrained for is not less than Rs 50 but less than Rs 75

A fee of rupees three if the amount distrained for is not less than Rs 75 but less than Rs 100

A fee of rupees five if the amount distrained for is Rs 100 and over

An additional fee of 0 4 0 per peon per day shall be levied when peons are left in charge of distrained property

18 Fees levied under the above rule are not intended to cover the cost of maintaining any live stock distrained

Rates for these will be as follows —

	Annas
Buffalo	4 each
Do calf	2 "
Bullock or cow	4
Heifer or calf	1
Sheep or goat	1
Kid	1
Horse	4
Foal	2
Donkey	1
Pig	1
Birds of all kinds	1

provided that no rate shall be charged where the owner of any live stock pays the full amount of the municipal dues and receives back such live stock within three hours after seizure

CHAPTER XII

Remissions and Writes Off

1 (*a*) The term remission occurring in the Regulation will be applied in respect of amounts wrongly brought on demand and irrecoverable on that account All items brought on demand by error or where exemptions have to be or had been given under the Regulation and rules framed thereunder and all cases of double levy come under this class

(*b*) The term write off will be applied with regard to the amounts which brought on demand rightly have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against the death or continued absence of the defaulter leaving no property to proceed against and efflux of prescribed time making the amounts time barred

2 The President of the municipal council will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the municipal council from time to time in their meetings for their decision

3 The municipal councils are empowered to remit by resolutions duly passed at a meeting all items falling under rule 1 (a) irrespective of the amount involved in each case As regards items falling under rule 1 (b) above they are empowered by recording resolutions to write off sums not exceeding Rs 5 in each case

4 Arrears of taxes or costs of recovery may be written off as irrecoverable if they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases provided the municipal council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

5 With regard to items exceeding Rs 5 a resolution recommending the amount to be written off should be passed The President will prepare a list of such cases and submit the same to the Deputy Commissioner together with a copy of the resolution of the municipal council

6 The Deputy Commissioners are empowered to write off amounts irrecoverable up to Rs 25 in each case Sanction of Government should be obtained for writing off larger amounts

7 Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the President against the items quoting the authority sanctioning remissions or writes off in each case

8 A consolidated list of amounts so remitted or written off should be submitted to the Deputy Commissioner with the D C B statement for each quarter The Deputy Commissioners should at the annual inspection of the registers of the municipality satisfy themselves that the powers of the municipal council are being properly exercised and that the entries are in order

By Order

M VENKATANARANAPPA

Secretary to Government

Development Department

APPENDIX A—(Rule 11)

To

The Officer in charge of the Bonded Warehouse Minor Municipal Council of

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Distinguishing marks if any	Weight		Quantity	Value	Remarks
			Maunds	Seers			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

I do hereby certify that I have satisfied myself that the entries made by me as above are correct and that I am fully aware of the provisions of the rules nos 12 to 19

Witness

Signature

Address

Signature of depositor

Address

Date

APPENDIX B

(*Vide* rule 3 Chapter XI)

NOTICE OF DEMAND

Take notice that the President of the Minor Municipal Council of demands from you the sum of Rs due from you to the said Municipal Council on account of in for the half-ye r and if the sum due is not paid into the offi e of a or if sufficient cause for the non payment is not sho vn to him to within fifteen days from the service of this notice a war ant of distress will be issued for the recovery of the same with c sts

Signature of the President
r the Vice President
Municipal Council

Date

APPENDIX C

(*Vide* rule 7 Chapter XI)

DISTRAINT WARRANT

To

(Here insert the name of the officer charged with the execution of the warrant)

Whereas of has not paid r sl own sufficient cause for the non payment of the sum of rupees due for the taxes mentioned in the margin for the 193 al hough the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was ma le this i to command you to distrain the goods and chattles of the said (or as the case may be any goods and chattles found on the premises referred to) to the amount of the said sum of Rs together with for warrant fee making together a sum of Rs and such further sum as may be sufficient to defray the charges of taking keeping and selling such d straint and if within fifteen days next after such distraint the amount due on account of the said taxes and fee shall not be paid together with su further sum as m y be sufficient to defray the charges of taking and keeping su h distraint to sell the said goo ls and chattles, and havin p i l an l deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the ch of taking keeping and selling such distraint to return the surplus if any on demand to the person whom you found in possession of th said goods and chattles If sufficient distraint cannot be found of the goods and chattles of the said you are to certify the san e to me together with this warrant

Signature of the President and stamp of the municipal council

Date

SCHEDULE I

[*Section* 61 (1) (*a*)]

MAXIMUM RATES OF OCTROI

T	M m m t	E pt	f wh h t p y bl
O t —	Rs. p		
Cl I —A t l f f d d k f mal			
C t f h l d g te d co t	0 0 1 h	(1) P al l kg g f t vell d good *bu ia hide* prop ty f G m t t th t f mj t d oc p d by t fi d by th D p tm t l H d ce d th t th p p rty tl re m t d b l g to G t	
Coc an t d y	0 8 0 p md 960 tolas.		
B tel l	0 0 1 p bu dl f 100 l		
S g	0 4 0 p m d f 960 tol		
J gg y	0 2 0 pe m d f 960 t las		
Ghee	0 8 0 per m d f 960 tolas		
B tt	0 6 0 p m d f 960 tolas		
O t	1 0 0 p ce t *d val em*		
Bra	1 0 0 p t *d alorem*		
Ch ff	1 0 0 p t *d lorem*	(2) Good wh l decl red t t be t ded f mpt w th M p l lim t d t k t th bo d d w h pro ded n th l pro d d th t f h good b t po ted th y h ll p y th f ll d ty	T m f p rt f g d th p l l t
Cl II —A m l d f l gi te h p d go ts.	0 2 0 p h d		
Cl III —Oil d l d k o- il	0 2 0 p t		
Oth il	0 2 0 p m d f 960 t l		
Oil d	0 4 0 pe andy f 160 se rs 2½ an p pall		
		(3) ( ) Salt (b) Op m ( ) Ferm ted p t l q rs m f t red I d d d gs l bl to E se Abk d ty (d) M y m d k mbli ( ) G ld d S l wh po ted tl f rm f bull (f) C	
Class IV —Art les used in the con- struction f build			
Timber,—			
a) T ak h n d blackwood,	4 0 0 p ton f 50 b ft	(4) S fre h coco t dry coco ts 100 betel l d se f tobacc f bro ght f pe so al co mpt by *b ia file* tra l l 5 eers f Jag g ry 2½ seers f ghee 5 rs f b tte 2½ seers f l th th K il 2½ se rs g 2 l th	
b) Timber of other kinds.	2 0 0 p to f 50 b ft		
Chunam lim	0 4 0 pe cart load		
Roofing tiles (Mangal re p t ten)	2 9 0 p ce t *ad alo em*		

SCHEDULE I —*concld*

	T	M xmum t	E mpt	T m t wh h t p y bl
		R p		
Cl	V —T b	4 0 0 p m d f 960 t l		
	C g	0 3 0 p l 000		
	C g tt	0 2 0	(5) P g d m	
	B d	0 1 0	fact d l llj	
Cl	VI —P	0 0 3 p p lad	(6) H d p Kh ds	
	g d d th te t l f b d m f t d t l f cl th g d d	*alo m*		
Cl	VII —M t l	1 9 0 p t *d* *lor*		
Cl	VIII —Oth t l wh h re t p fi d b d wh h m y b pp d by th G m t by d th b h lf w th th t f th m p l ll n d	2 0 0 p t *ad* *lor*		

SCHEDULE II

Section 61 (1) (b) (c) (d) (e) and 62

MAXIMUM RATES

T xe	M m m t p y	F mpt	T m t wh h t re p y bl
1	2	3	4
A R t b ldi g la d both ( ) L d not p d by b ild ing d not pp rtea nt t y b ildi g tta hed th reto f th rew th ga d pl gro nd f th p t r- g f m l k pt for p te use	E ght an f v h dred q re y rd	( ) B l l g t p rt f th oc p t f H H gh th M l j	I t q l t l m t d b f th 10th J ly d b f tl 10th J y ry y
( ) B ldi g r land both t f ll g und ( )	E ght as f y h dred ru p p t on of h dred rup of the m k t l p to t tl and pe w th f nai f ry h dred rupee por- t f h dred pee f th b lan f h l f tw th d rup s.	(b) B ld gs b l g g t G rnm t d d lely f p b l p pos d t d t d d t be se f p p f p fit l th G m t t t th l y f t	
B Special s t ry oe a.	R t tl t m y b t fi d by th Go m t from t m to tim w th th t f th m p l l rn d	( ) B ld g l l d pl f p bli w h p f rel g h t bl b t t f re d t l p p	
C W ter t r wate tes	R t th t m y b t fi d by th G m t from t m t tim pro d d th t tl rat fi d d m d by th G rnm t t be reas bl th ref re ce t th p d t f pro d g th w ter-supply	(1) M t p m b ld g w h th pre in t f th t mpl d f t rag f h m d th m te al f th t mpl d th l ly d by th rch k f pre p g dy m t	
D Light g t	O th rd f tl rat l bl d t m A	(2) O t h w th th p t f th templ d f re d t l p rp by p t ted w th th t mpl w k d th tl th prec t f h tram m fi kh ed f d t l p rp by p trn ted w th th l an g w k f th tit t	

SCHE E II —*concld*

T es	M m m t p y	E mpt	T m t wl h ta p y l l
	2	3	4
E Oth t l bl d S t 62	R tc t b fi d y th G rnm t h w tl tl t f th m p l c	(d) A d d d d school th b ld g f wh h t b g d by tl w	
		( ) B ldı gs wh m k t v l R 10 d d cc p d by ld d fi m p pl wh th g d wh too poo t p y th l t t f t ght	
		(f) B uld g sed f th p p se f t gym m	
		(g) B ld g wh h re th p p ty f th m p l ty	I t q l t l m t
		V t t p llı ed by G rn m t f pe fi p p h p tch g f te t p ad d h lt g f tro p	sd J ly d J ry ry y

SCHEDULE III

MAXIMUM RATE OF TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS OR PROFESSION IS CARRIED ON

[*Section 61 (1) (f)*]

Items on which taxes may be levied	Maximum rate per year	Time of payment
1	2	3
I Shops—		
(1) Wholesale shops (man ly) (for each s op per year)	Rs 1st Class 2 2 d 20 3rd 15 4th 10	In two i stal ments in ad a e before the 10th July and 10th January of e l year
(2) Other sl ops (for each shop per year)	1st 25 2nd 20 3rd 15 4th 10 5th 6 6th 4 7th 2 8th 1	
II Other places where business or profession is carried on for purposes of profit (for each place per year)	1st 25 2nd 20 3rd 15 4th 10 5th 6 6th 4 7th 2 8th 1	

SCHEDULE IV

VEHICLES LIABLE TO TAXATION WITH THE MAXIMUM RATES OF TAXATION

(Section 61 (1) (q))

Items on which taxes may be levied	Maximum rate per year			Exemptions	Time at which tax is payable
	Rs		p		
For every four wheeled vehicle with springs constructed to be drawn by two or more horses	20	0	0	(a) Vehicles belonging to His Highness the Maharaja and His Highness the Yuvaraja	In one instalment in July from 1st to 10th or in two equal instalments from 1st to 10th July and from 1st to 10th January every year
For every four wheeled vehicle with springs constructed to be drawn by a horse bull or bullock or by two or more horses under thirteen hands bulls or bullocks	10	0	0	(b) Vehicles the property of Government unless the Government consents to the levy of the tax	
For every two wheeled vehicle with springs constructed to be drawn by one or more horses bulls or bullocks		0	0	(c) Vehicles belonging to the municipality and not those hired by them	
For every other vehicle with springs and every palanquin		0	0	(d) Juvenile vehicles such as perambulators etc	
For every cart or other vehicle without springs		0	0	(e) Vehicles kept by carriage builders or dealers solely for sale	
For every bicycle or tricycle		0	0	(f) Conveyance in transit or staying within municipal limits not longer than 30 days in any half year	
				(g) Vehicles belonging to members of the Police and of the officers of the municipality employed in in and out door duties provided that not more than one vehicle shall be exempted without the special permission of the municipal council	
				(h) Motor Vehicles	

SCHEDULE V

MAXIMUM RATES OF TOLL PAYABLE ON ENTERING THE MUNICIPAL LIMITS

[*Section 61 (1) (h)*]

		Rs	a	p
1	On every motor bus or motor lorry as defined in the Road Traffic and Taxes Regulations	0	6	0
2	On every motor car or motor cab	0	4	0
3	On every motor tricycle or bicycle or trailer attached to a motor car	0	2	0
4	On every four wheeled carriage	0	4	0
5	On every two wheeled carriage on springs other than a jutka	0	2	0
6	On every jutka laden	0	2	0
7	On every jutka unladen	0	1	0
8	On every other vehicle with springs including a tricycle or bicycle	0	1	0
9	On every cart or other vehicle not on springs drawn by two bullocks buffaloes horses ponies asses or mules if laden	0	2	0
10	On every cart or other vehicle not on springs drawn by two buffaloes bullocks horses ponies asses or mules if not laden	0	1	0
11	On every cart or other vehicle not on springs drawn by single bullock buffalo horse pony ass or mule if laden	0	1	0
12	On every cart or other vehicle not on springs drawn by a single bullock buffalo horse pony ass or mule if not laden	0	1	0